IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

In re

Chapter 11

Case No. 05-44481 (RDD)

Debtors.

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Description:

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Label 12

Label 11

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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On April 27, 2007, I caused to be served the document listed below (i) upon the parties listed on <u>Exhibit A</u> hereto via overnight delivery, (ii) upon the parties listed on <u>Exhibit B</u> hereto via electronic notification, and (iii) upon the parties listed on <u>Exhibit C</u> hereto via postage pre-paid U.S. mail:

1) Debtors' Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims ("Twelfth Omnibus Claims Objection") (Docket No. 7824) [a copy of which is attached hereto as <u>Exhibit D</u>]

On April 27, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims ("Twelfth Omnibus Claims Objection") [without exhibits] (Docket No. 7824) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in

columns 3 through 8 of $\underline{\text{Exhibit E}}$ attached hereto was incorporated into each Personalized Notice.

Dated: May 10, 2007	
-	/s/ Evan Gershbein
	Evan Gershbein
*	rmed) before me on this 10th day of May, 2007, by wn to me or proved to me on the basis of satisfactory opeared before me.
Signature: /s/Leanne V. Reh	<u>der</u>
Commission Expires: 3/2/2006	8

EXHIBIT A

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP		Seven Times Square		New York	NY	10036	212-209-4800		rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	СО	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III Brad Eric Sheler	6501 William Cannon Drive Wes	t MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Bradieric Stieler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.c	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075		valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th FI	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and					1					
Cohn LLP Honigman Miller Schwartz and	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department Attn: Insolvency Department,	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226		313-628-3602		Michigan IRS
Internal Revenue Service	Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038		mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	ОН	45439	937-294-7813			Creditor Committee Member
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Maritza Ramos	270 Park Avenue 15th FI		New York	NY	10017	212-270-5484	212-270-4016	maritza.ramos@chase.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A. Kramer Levin Naftalis & Frankel LLP	Thomas F. Maher, Richard Duker, Gianni Russello Gordon Z. Novod	270 Park Avenue		New York	NY NY	10017		212-270-0430 212-715-8000	thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com gnovod@kramerlevin.com	Postpetition Administrative Agent Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
					1				l	Counsel to Official Committee of
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Unsecured Creditors
Law Debenture Trust of New York		400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474		daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York		400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474		patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000		jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP McTigue Law Firm	Peter A. Clark Cornish F. Hitchcock	227 West Monroe Street 5301 Wisconsin Ave. N.W.	Suite 5400 Suite 350	Chicago Washington	IL DC	20015	312-372-2000 202-364-6900	312-984-7700 202-364-9960	pclark@mwe.com conh@mctiguelaw.com	Counsel to Recticel North America, Inc. Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctique@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirowfinancial.co m	UCC Professional

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Milbank Tweed Hadley & McCloy	1		ADDRESS2	CITY	STATE	ZIP	COUNTRY PHONE	FAX	EMAIL	PARTY / FUNCTION
Milbank Tweed Hadley & McCloy	Gregory A Bray Esq								gbray@milbank.com	
	Thomas R Kreller Esq								tkreller@milbank.com	Counsel to Cerberus Capital Management
LP	James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	jtill@milbank.com	LP and Dolce Investments LLC
				l						Counsel to Blue Cross and Blue Shield of
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Michigan
Northeast Regional Office	Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100		newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.nv.us	New York Attorney General's Office
D'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
D'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty									garrick.sandra@pbgc.gov	Counsel to Pension Benefit Guaranty
Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	efile@pbgc.gov	Corporation
Pension Benefit Guaranty										Chief Counsel to the Pension Benefit
Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbgc.gov	Guaranty Corporation
										Counsel to Freescale Semiconductor, Inc.
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	If/k/a Motorola Semiconductor Systems
						10.00			, one of the second	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
touriorina irro.	David E. Hoomen	12017 (Vende en die 7 die inches		1000		10020	2.2 .00 0000	212 100 0101	davia.resmonagas.remocrima.com	Counsel to Murata Electronics North
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	2122185500	2122185526	rdremluk@seyfarth.com	America, Inc.; Fujikura America, Inc.
									dbartner@shearman.com	
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	ifrizzley@shearman.com	Local Counsel to the Debtors
									kziman@stblaw.com	Counsel to Debtor's Prepetition
	Kenneth S. Ziman, Robert H.								rtrust@stblaw.com	Administrative Agent, JPMorgan Chase
Simpson Thatcher & Bartlett LLP	Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	wrussell@stblaw.com	Bank, N.A.
					i				ibutler@skadden.com	
Skadden, Arps, Slate, Meagher &	John Wm. Butler, John K. Lyons,								ilvonsch@skadden.com	
Flom LLP	Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher &	Kayalyn A. Marafioti, Thomas J.								kmarafio@skadden.com	
Flom LLP	Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	tmatz@skadden.com	Counsel to the Debtor
					· ·					Counsel to Movant Retirees and Proposed
									1	Counsel to The Official Committee of
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	МО	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Retirees
										Counsel to Movant Retirees and Proposed Counsel to The Official Committee of
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	мо	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Retirees
pondor i dilo Billi di Browno EEI	Chester B. Salomon, Constantine	Trioria Bronkinged Bedievard	T GITGIT TOO!	Di. Louio		00.00	011 000 1100	011 002 1000	cp@stevenslee.com	1.100.000
Stevens & Lee, P.C.	D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cs@stevenslee.com	Counsel to Wamco, Inc.
Fogut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000		altogut@teamtogut.com	Conflicts Counsel to the Debtors
ogar, cogar a cogar cer	MaryAnn Brereton, Assistant	One i cimi i idad	ound dood	1.011		10110	212 001 0000	212 001 1200	anoquitæ tournoqui.com	Committee Codingor to the Deptero
Tyco Electronics Corporation	General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
								212-668-2255		
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United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	service via fax	 	Counsel to United States Trustee
										Proposed Conflicts Counsel to the Official
Varner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Committee of Unsecured Creditors
Veil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Veil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	-	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Veil, Gotshal & Manges LLP		767 Fifth Avenue		New York	NY	10153	212-310-8000		martin.bienenstock@weil.com	Counsel to General Motors Corporation
Veil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000		michael.kessler@weil.com	Counsel to General Motors Corporation
					†	7.22				Creditor Committee Member/Indenture
Vilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Trustee

EXHIBIT B

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COMBANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZID	PHONE	FAX	EMAIL	DARTY / FUNCTION
COMPANY Brown Rudnick Berlack Israels	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia- Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
	Donald Bernstein						212-450-4092	212-450-3092	donald.bernstein@dpw.com	Counsel to Debtor's Postpetition
Davis, Polk & Wardwell	Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4213	212-450-3213	brian.resnick@dpw.com	Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	МІ	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	СО	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA,										Counsel to Flextronics
Inc.	Paul W. Anderson	2090 Fortune Drive 6501 William Cannon Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III Brad Eric Sheler	West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue	110111001	Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Ceneral Electric Company	valenc venable	1701 Pennsylvania Avenue,		Tranterovine	110	20070	104 002 0010	000 000 2000	valenc.venable@ge.com	Oreater committee wember
Groom Law Group	Lonie A. Hassel	NW		Washington	DC	20006	202-857-0620	202-659-4503	<u>lhassel@groom.com</u>	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th FI	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP Honigman Miller Schwartz and	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue 660 Woodward	Detroit	МІ	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation Counsel to General Motors
Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	Avenue	Detroit	МІ	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Corporation
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Maritza Ramos	270 Park Avenue 15th FI		New York	NY	10017	212-270-5484	212-270-4016	maritza.ramos@chase.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.f.maher@chase.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmaver@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Í	885 Third Avenue		New York	NY	10022	212 006 1270	212-751-4864		Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New	Robert J. Rosenberg	000 Tilliu Avenue		INCM LOIK	INT	10022	212-906-1370	212-131-4004	robert.rosenberg@lw.com	Onsecuted Creditors
York Law Debenture Trust of New	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee Counsel to Recticel North
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	America, Inc. Counsel to Recticel North
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	America, Inc.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago		60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
WEDEFINOR WIN & EMERY LEI	r eter A. Olark	ZZ7 West Worlde Street	Suite 5400	Officago	1.	00000	312-372-2000	312-304-7700	pciark@mwe.com	Counsel to Movant Retirees and
										Proposed Counsel to The Official
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiguelaw.com	Committee of Retirees
										Counsel to Movant Retirees and Proposed Counsel to The Official
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctique@mctiquelaw.com	Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	Iszlezinger@mesirowfinancial.com	UCC Professional
	Gregory A Bray Esq								gbray@milbank.com	Counsel to Cerberus Capital
Milbank Tweed Hadley & McClo									tkreller@milbank.com	Management LP and Dolce
LLP	James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	jtill@milbank.com	Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Morrison Conen ELI	Joseph 1. Woldovan, Esq.	303 Tillia Avenue		INCW TOTA	IN I	10022	2127330003	3173223103	JITIOIGOVAIT@TTOTTSOTICOTIETT.COTT	Securities and Exchange
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Commission
										New York Attorney General's
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA DC	90071 20006	213-430-6000 202-383-5300	213-430-6407 202-383-5414	rsiegel@omm.com	Special Labor Counsel Special Labor Counsel
O'Melveny & Myers LLP Pension Benefit Guaranty	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Counsel to Pension Benefit
Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	efile@pbgc.gov	Guaranty Corporation
Pension Benefit Guaranty										Chief Counsel to the Pension
Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbgc.gov	Benefit Guaranty Corporation
										Counsel to Freescale
										Semiconductor, Inc., f/k/a Motorola
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Rotherling Inc.	David L. Resilick	Americas		New TOIK	INT	10020	212-403-3500	212-403-5454	david.resmick@us.rotrischiid.com	Counsel to Murata Electronics
		1270 Avenue of the								North America, Inc.; Fujikura
Seyfarth Shaw LLP	Robert W. Dremluk	Americas	Suite 2500	New York	NY	10020-1801	2122185500	2122185526	rdremluk@seyfarth.com	America, Inc.
									dbartner@shearman.com	
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	jfrizzley@shearman.com	Local Counsel to the Debtors
									kziman@stblaw.com	Counsel to Debtor's Prepetition
Ciara and Thirthean & Bootlett I I E	Kenneth S. Ziman, Robert H.	105		Manaka	ND/	10047	040 455 0000	040 455 0500	rtrust@stblaw.com	Administrative Agent, JPMorgan
Simpson Thatcher & Bartlett LLF	Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	wrussell@stblaw.com ibutler@skadden.com	Chase Bank, N.A.
Olas dalam Assas Olas Massas an	Into Mar Butter Into K Lores								ilyonsch@skadden.com	
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	п	60606	312-407-0700	312-407-0411	rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher	Kayalyn A. Marafioti, Thomas J.	OOC VV. VVGORCI DI.	Cuite 2100	Ornougo	-	00000	012 407 0700	012 407 0411	kmarafio@skadden.com	Council to the Beston
& Flom LLP	Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	tmatz@skadden.com	Counsel to the Debtor
		·								Counsel to Movant Retirees and
Spencer Fane Britt & Browne		1 North Brentwood								Proposed Counsel to The Official
LLP	Daniel D. Doyle	Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Committee of Retirees Counsel to Movant Retirees and
Spencer Fane Britt & Browne		1 North Brentwood								Proposed Counsel to The Official
LLP	Nicholas Franke	Boulevard	Tenth Floor	St. Louis	МО	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Committee of Retirees
	Chester B. Salomon, Constantine				1				cp@stevenslee.com	
Stevens & Lee, P.C.	D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
			301 Commerce							Proposed Conflicts Counsel to the Official Committee of Unsecured
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Creditors
		,								Counsel to General Motors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Corporation

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
										Counsel to General Motors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Corporation
										Counsel to General Motors
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Corporation
										Counsel to General Motors
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Corporation
-			1100 North							Creditor Committee
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Member/Indenture Trustee

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
		259 Radnor-Chester Road,									
Airgas, Inc.	David Boyle	Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-230-3064	310-687-1052	david.boyle@airgas.com	Counsel to Airgas, Inc.
											Counsel to SANLUIS Rassini
											International, Inc.; Rassini, S.A. de
Ajamie LLP	Thomas A. Ajamie	711 Louisiana	Suite 2150	Houston	TX	77002		713-860-1600	713-860-1699	tajamie@ajamie.com	C.V.
Akin Gump Strauss Hauer & Feld	1										
LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	310-229-1001	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble &											
Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
											Counsel to Cadence Innovation,
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	craig.freeman@alston.com	LLC
	Dennis J. Connolly; David									dconnolly@alston.com	Counsel to Cadence Innovation,
Alston & Bird, LLP	A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	dwender@alston.com	LLC
											Representative for Ambrake
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	270-737-3044	bkessinger@akebono-usa.com	Corporation
American Axle & Manufacturing,		One Dauch Drive, Mail Code									Representative for American Axle
Inc.	Steven R. Keyes	6E-2-42		Detroit	MI	48243		313-758-4868		steven.keyes@aam.com	& Manufacturing, Inc.
											Counsel to ITW Mortgage
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	gogimalik@andrewskurth.com	Investments IV, Inc.
	-										Counsel to ITW Mortgage
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	mblacker@andrewskurth.com	Investments IV, Inc.
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167			212-867-6395		mrodunento iv, me.
Anglin, Flewelling, Rasmussen,	zoigii traizoi	2101 41171101140	200111001			10.0.		2.2 002 020 :	2.2 00. 0000	- Waller (e. all gelegel active)	Counsel to Stanley Electric Sales
Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	mtf@afrct.com	of America, Inc.
Campbell & Trytteri, EEI	Wark 1: 1 lewelling	100 COULT ECO TRODICO / WETTER	o date doo	i doddciid	071	01101 2400		020 000 1000	020 011 1101	THE COUNTY OF THE PROPERTY OF	Counsel to Pullman Bank and
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212 484 3000	212 484 3000	Cohen.Mitchell@arentfox.com	Trust Company
AI GILL TOX FEEC	WITCHEIL D. COHEIL	1073 Bloadway		INEW TOTA	INI	10019		212-404-3900	212-404-3990	COTIETT.WITCHEII@arentiox.com	Counsel to Pullman Bank and
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212 484 3000	212 484 3000	Hirsh.Robert@arentfox.com	Trust Company
AI EILT OX FLLC	Robert W. Filish	1073 Bloadway		INEW TOTA	INI	10019		212-404-3900	212-404-3990	Thisn.robert@arentiox.com	Counsel to Daishinku (America)
											Corp. d/b/a KDS America
Arnall Golden Gregory LLP	Dornal C. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404 072 0420	404 072 0424	dladdin@agg.com	("Daishinku"), SBC
Amaii Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Allania	GA	30303-1031		404-673-6120	404-073-0121	<u>diaddin@aqq.com</u>	Telecommunications, Inc. (SBC) Counsel to CSX Transportation,
Arnold & Porter LLP	Joel M. Gross	FFF Twelfth Ctroot NIW		Machinaton	D.C.	20004-1206		202 042 5000	202-942-5999	joel_gross@aporter.com	
		555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999		Inc.
ATS Automation Tooling Systems		050 D 10 1 D 1		0 1 11		NOUL ADO		540.050.4400	540 050 0500	cgalloway@atsautomation.co	
Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	<u>m</u>	Company
Barack, Ferrazzano, Kirschbaum											
Perlman, & Nagelberg LLP	Kimberly J. Robinson	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	kim.robinson@bfkpn.com	Counsel to Motion Industries, Inc.
Barack, Ferrazzano, Kirschbaum											
Perlman, & Nagelberg LLP	William J. Barrett	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	william.barrett@bfkpn.com	Counsel to Motion Industries, Inc.
											Counsel to Mays Chemical
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	alan.mills@btlaw.com	Company
											Counsel to Priority Health; Clarion
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	626-742-3999	john.gregg@btlaw.com	Corporation of America
											Counsel to Clarion Corporation of
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	mark.owens@btlaw.com	America
											Counsel to Gibbs Die Casting
											Corporation; Clarion Corporation o
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	michael.mccrory@btlaw.com	America
						1					Counsel to Armada Rubber
											Manufacturing Company, Bank of
											America Leasing & Leasing &
	1		I			1					Capital, LLC, & AutoCam
											capital, 220, a riatocalli

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2002 List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
											Counsel to Gibbs Die Casting
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	wendy.brewer@btlaw.com	Corporation
	•			,							Counsel to Iron Mountain
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	ffm@bostonbusinesslaw.com	Information Management, Inc.
											Counsel to Madison County
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	tom@beemanlawoffice.com	(Indiana) Treasurer
											Counsel to Teachers Retirement
											System of Oklahoma; Public
											Employes's Retirement System of
											Mississippi; Raifeisen
Bernstein Litowitz Berger &	Hannah F. Craanwald	1205 Avenue of the American		Now York	NY	10019		212-554-1411	0105541444	hannah@blbglaw.com	Kapitalanlage-Gesellschaft m.b.H
Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	IN T	10019		212-554-1411	2125541444	nannan@bibgiaw.com	and Stichting Pensioenfords ABP
											Counsel to Teachers Retirement
											System of Oklahoma; Public
											Employes's Retirement System of
											Mississippi; Raifeisen
Bernstein Litowitz Berger &	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	0105541444	sean@blbglaw.com	Kapitalanlage-Gesellschaft m.b.H
Grossman	John P. Colley	1265 Avenue of the Americas		new fork	IN T	10019		212-554-1409	2125541444	sean@blbglaw.com	and Stichting Pensioenfords ABP Counsel to SANLUIS Rassini
Bernstein Litowitz Berger &											International, Inc.; Rassini, S.A. de
Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	wallace@blbglaw.com	C.V.
											Counsel to UPS Supply Chain
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	klaw@bbslaw.com	Solutions, Inc
											Counsel to UPS Supply Chain
											Solutions, Inc.; Solectron Corporation; Solectron De Mexico
											SA de CV: Solectron Invotronics:
	Lawrence M. Schwab,										Coherent, Inc.; Veritas Software
Bialson, Bergen & Schwab	Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	lschwab@bbslaw.com	Corporation
											Solectron Corporation; Solectron
B	D M . O	0000 51 0	0 11 000	D 1 411		0.4000		050 057 0500	050 404 0700		de Mexico SA de CV; Solectron
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	pcostello@bbslaw.com	Invotronics and Coherent, Inc. Counsel to Veritas Software
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	tgaa@bbslaw.com	Corporation
Dialotti, Dolgott a Collinar	momao m. caa	2000 Er Garrinio Ftodi		1 0.0 7 110	0,1	0.000		000 007 0000	000 10 1 21 00	itaylor@binghammchale.com	Corporation
										malerding@binghammchale.co	
	John E Taylor									<u>m</u>	Counsel to Universal Tool &
B: 1 M 11 1 1 B	Michael J Alerding	40.04	0 11 0700			10001		047 005 0000	0.47 000 000	wmosby@binghammchale.co	Engineering co., Inc. and M.G.
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700 1201 Market Street.	Indianapolis	IN	46204		317-635-8900	317-236-9907	<u>m</u>	Corporation
Blank Rome LLP	Bonnie Glantz Fatell	Chase Manhattan Centre	Suite 800	Wilmington	DE	19801		302-425-6423	302-428-5110	fatell@blankrome.com	Counsel to Special Devices, Inc.
			405 Lexington								Counsel to DENSO International
Blank Rome LLP	Marc E. Richards	The Chrylser Building	Avenue	New York	NY	10174		212-885-5000	212-885-5002	mrichards@blankrome.com	America, Inc.
											Counsel to Freudenberg-NOK;
											General Partnership; Freudenberg- NOK, Inc.; Flextech, Inc.;
											Vibracoustic de Mexico, S.A. de
											C.V.; Lear Corporation; American
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	rmcdowell@bodmanllp.com	Axle & Manufacturing, Inc.
											Counsel to Marquardt GmbH and
David Oakaasada 8 Kina Bul O	0	One Linear Contra	40th Floor	0	NIV	40000		245 040 0000	045 040 0400	A SHORE LEADING	Marquardt Switches, Inc.; Tessy
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202	1	315-218-8000	315-218-8100	chill@bsk.com	Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Gonocheck & King, PLLC	Chancs J. Julivan	One Emoun Center	100111001	Syracuse	114.1	10202		010-210-0000	010-210-0100	OGGIIIVAITIQUON.COITI	Counsel to Dictiolating Corporation

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
											Counsel to Marquardt GmbH and
											Marquardt Switches, Inc.; Tessy
											Plastics Corp; Diemolding
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	sdonato@bsk.com	Corporation
											Counsel to Decatur Plastics
											Products, Inc. and Eikenberry &
											Associates, Inc.; Lorentson
											Manufacturing, Company, Inc.;
Bose McKinney & Evans LLP	Joannatta Eigan Hinghau	135 N. Pennslyvania Street	Suite 2700	Indianapolis	IN	46204		217 694 5206	217 604 5172	jhinshaw@boselaw.com	Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Bose Wickilliey & Evalis LLF	Jeannette Eisan Hillshaw	135 N. Fellisiyvalla Street	Suite 2700	Illulariapolis	IIN	40204		317-004-3290	317-004-3173	JIIIISHAW@DOSelaw.com	Counsel to Calsonic Kansei North
Boult, Cummings, Conners &		1600 Division Street, Suite									America. Inc.: Calsonic Harrison
Berry, PLC	Austin L. McMullen	700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	amcmullen@bccb.com	Co., Ltd.
20.1,1.20	/ tagair E. momanor		. C 20x 0 1000	raciiriiio		0.200		0.0 202 200.	0.0 202 000.	<u> </u>	Counsel to Calsonic Kansei North
Boult, Cummings, Conners &		1600 Division Street, Suite									America, Inc.; Calsonic Harrison
Berry, PLC	Roger G. Jones	700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	rjones@bccb.com	Co., Ltd.
,		Administration Department via						00039-035-605			
Brembo S.p.A.	Massimilliano Cini	Brembo 25	24035 Curno BG	Bergamo			Italy	529	671	massimiliano cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional											Counsel to Oracle USA, Inc.;
Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900		schristianson@buchalter.com	Oracle Credit Corporation
									(205) 244-		Counsel to Mercedes-Benz U.S.
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	5651	mhall@burr.com	International, Inc
										jonathan.greenberg@BASF.C	
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777	<u>OM</u>	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	212 260 5420	rusadi@cahill.com	Counsel to Engelhard Corporation
Carilli Gordon & Reinder LLF	Robert Osadi	ou Fille Street		New TOIK	INT	10003		212-701-3000	212-209-3420	rusaul@cariii.com	Counsel to Computer Patent
											Annuities Limited Partnership,
											Hydro Aluminum North America,
											Inc., Hydro Aluminum Adrian, Inc.,
											Hydro Aluminum Precision Tubing
											NA, LLC, Hydro Alumunim Ellay
											Enfield Limited, Hydro Aluminum
											Rockledge, Inc., Norsk Hydro
											Canada, Inc., Emhart
											Technologies LLL and Adell
Calinoff & Katz, LLp	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	driggio@candklaw.com	Plastics, Inc.
											Counsel to Cascade Die Casting
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	248-644-1832	rweisberg@carsonfischer.com	Group, Inc.
											Counsel to STMicroelectronics,
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	cahn@clm.com	Inc.
0	5 . 5 5					10110		040 400 5400	040 544 5000		Counsel to EagleRock Capital
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	212-541-5369	ddeutsch@chadbourne.com	Management, LLC Counsel to BorgWarner Turbo
											Systems Inc.; Metaldyne
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435	1	313-965-8300	313-065-8252	japplebaum@clarkhill.com	Company, LLC
Olark Filli F LO	Joci D. Applebaum	300 VV00uwaiu Aveilue	Oute 3300	Delioit	IVII	70220-0433	1	313-903-0300	010-900-0202	Jappic baum (@Clarkillii.com	Counsel to BorgWarner Turbo
											Systems Inc.; Metaldyne
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	МІ	48226-3435		313-965-8300	313-965-8252	sdeebv@clarkhill.com	Company, LLC
			- 3.10 0000	30000		.5225 0 100		2.0 000 0000	0 000 0202		Counsel to ATS Automation
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435	1	313-965-8572	313-965-8252	rgordon@clarkhill.com	Tooling Systems Inc.
· · · · · · · · · · · · · · · · · · ·							1				Counsel to Arneses Electricos
Cleary Gottlieb Steen & Hamilton	1										Automotrices, S.A.de C.V.;

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
											Counsel to Bear, Stearns, Co. Inc.;
											Citigroup, Inc.; Credit Suisse First
											Boston; Deutsche Bank Securities,
											Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman
											Brothers, Inc.; Merrill Lynch & Co.;
Cleary, Gottlieb, Steen &											Morgan Stanley & Co., Inc.; UBS
Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cqsh.com	Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
											Counsel to International Union,
	1 1 1 1 1 1 1										United Automobile, Areospace and
Caban Waisa & Simon II D	Joseph J. Vitale Babette Ceccotti	220 West 42nd Street		Now York	NY	10036		212-356-0238	646 472 0020	ivitale@cwsny.com bceccotti@cwsny.com	Agriculture Implement Works of
Cohen, Weiss & Simon LLP	Babette Ceccotti	330 West 42nd Street		New York	INY	10036		212-356-0238	646-473-8238	DCCCCOTTI(C)CWSNy.com	America (UAW) Counsel to Floyd Manufacturing
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	СТ	06103		860-493-2200	860-727-0361	srosen@cb-shea.com	Co., Inc.
Conlin, McKenney & Philbrick,	Cook B. Hoodin, Edg.	1001 0411 041001, 12411 1001		- iditioi d	<u> </u>	00.00		000 100 2200	000 / 2/ 000 /	<u> </u>	55., 116.
P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	734-971-9001	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	jwisler@cblh.com	Counsel to ORIX Warren, LLC
									203-629-1977	mlee@contrariancapital.com	
								203-862-8200		istanton@contrariancapital.co	
Contrarian Capital Management,	Mark Lee, Janice Stantor								(203) 629-	wraine@contrariancapital.com	Counsel to Contrarian Capital
L.L.C.	Bill Raine. Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	СТ	06830		(230) 862-8231		solax@contrariancapital.com	Management, L.L.C.
	Diii raiiro, Gotir Eax	TTT TYCKT GUIGHT, WONG	00.10 220	G. G. G. H. H. G. H.	<u> </u>	00000		(200) 002 020		Sea (we service an arroup train com	management, E.E.G.
											Counsel to Harco Industries, Inc.;
Coolidge, Wall, Womsley &											Harco Brake Systems, Inc.; Dayton
Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	ОН	45402		937-223-8177	937-223-6705	Pretekin@coollaw.com	Supply & Tool Coompany
Caslidas Mall Mamalay 8											Counsel to Harco Industries, Inc.;
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	ОН	45402		037 223 8177	937-223-6705	derrien@coollaw.com	Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Editibate 66. Et A	Cylvic o. Demen	55 West First Officer	300 CCC Building,	Dayton	011	43402		337-223-0177	331-223-0103	demen@cooliaw.com	Paralegal/Counsel to Cornell
Cornell University	Nancy H. Pagliaro	Office of University Counsel	Garden Avenue	Ithaca	NY	14853-2601		607-255-5124	607-254-3556	nhp4@cornell.edu	University
	, ,										,
Covington & Burling	Susan Power Johnston	1330 Avenue of the Americas		New York	NY	10019		212-841-1005	646-441-9005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco,		T # 51 O L L: O L	101 W. Big Beaver	_		10004 5000		0.40 457 7000	040 457 7004		Counsel to Nisshinbo Automotive
P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	Road	Troy	MI	48084-5280		248-457-7000	248-457-7001	swalsh@chglaw.com	Corporation Counsel to SPS Technologies,
											LLC; NSS Technologies, Inc.; SPS
											Technologies Waterford Company;
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennslyvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	dpm@curtinheefner.com	Greer Stop Nut, Inc.
7		,									Counsel to SPS Technologies,
											LLC; NSS Technologies, Inc.; SPS
											Technologies Waterford Company;
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennslyvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	rsz@curtinheefner.com	Greer Stop Nut, Inc.
											Counsel to DaimlerChrysler
											Corporation; DaimlerChrylser Motors Company, LLC;
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hille	MI	48326-2766		248-576-5741		krk4@daimlerchrysler.com	DaimlerChrylser Canada, Inc.
Daimier Onlysier Corporation	IXIIII IXUID	OIIVIO 400-10-02	1000 Chirysiei Dilve	Aubuiii i iiiis	IVII	70320-2100		270-370-3741		MINTEGURINICIONI YSICI.COM	Counsel to Relco, Inc.; The
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	wsavino@damonmorey.com	Durham Companies, Inc.
-											Counsel to Marshall E. Campbell
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	rmeth@daypitney.com	Company

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
											Counsel to IBJTC Business Credit
											Corporation, as successor to IBJ
	Ronald S. Beacher									rbeacher@daypitney.com	Whitehall Business Credit
Day Pitney LLP	Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	212-916-2940	cchiu@daypitney.com	Corporation
											Counsel to Denso International
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	carol_sowa@denso-diam.com	America, Inc.
										amina.maddox@dol.lps.state.n	Deputy Attorney General - State of
Deputy Attorney General	Amina Maddox	R.J. Hughes Justice Complex	P.O. Box 106	Trenton	NJ	08625		609-984-0183	609-292-6266	<u>j.us</u>	New Jersey
											Counsel to Tyz-All Plastics, Inc.;
											Furukawa Electric North America
											APD; and Co-Counsel to Tower
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	212-682-4942	gdiconza@dlawpc.com	Automotive, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Stree	Cincinnati	ОН	45202		E42 077 0200	E12 077 0141	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
Dilisiliore & Stiorii EEF	Richard M. Kremen	1900 Chemed Center	200 East Filli Stree	Ciriciinati	ОП	45202		313-911-0200	313-911-0141	jorin.persiani@dinsiaw.com	Counsel to Constellation
DLA Piper Rudnick Gray Cary US											NewEnergy, Inc. & Constellation
LLP	Ruark	The Marbury Building	6225 Smith Avenue	Raltimore	Maryland	21209-3600		410-580-3000	410-580-3001	richard kremen@dlaniner.com	NewEnergy - Gas Division, LLC
	ruari	The Marbary Ballaring	0223 Offilial Avenue	Daitimore	iviai yiaria	21203-3000		+10-300-3000	410-300-3001	nenara.kremenagalapiper.com	NewEnergy - das bivision, EEO
	Maura I. Russell										
Dreier LLP	Wendy G. Marcari	499 Park Ave	14th Fl	New York	NY	10022		212-328-6100	212-652-3863	iguerrier@dreierllp.com	Counsel to SPCP Group LLC
											Counsel to Penske Truck Leasing
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	andrew.kassner@dbr.com	Co., L.P.
											Counsel to Penske Truck Leasing
											Co., L.P. and Quaker Chemical
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	david.aaronson@dbr.com	Corporation
											Counsel to NDK America,
											Inc./NDK Crystal, Inc.; Foster
											Electric USA, Inc.; JST
											Corporation; Nichicon (America)
											Corporation; Taiho Corporation of America; American Aikoku Alpha,
											Inc.; Sagami America, Ltd.; SL
											America, Inc./SL Tennessee, LLC;
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973_424_2000	973_424_2001	jhlemkin@duanemorris.com	and Hosiden America Corporation
Baarie Morrio EEI	ooocpii ii. Leiiikiii	744 Broad Greet	Cuite 1200	rowant	140	07 102		010 424 2000	070 424 2001	J. Horritan (Quadane morno.com	Counsel to ACE American
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	dmdelphi@duanemorris.com	Insurance Company
	3, , , , , , , ,									wmsimkulak@duanemorris.co	Counsel to ACE American
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	<u>m</u>	Insurance Company
Eckert Seamans Cherin & Mellott										mbusenkell@eckertseamans.c	Counsel to Chicago Miniature
LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	302-425-0432	<u>om</u>	Optoelectronic Technologies, Inc.
Electronic Data Systems											Representattive for Electronic Data
Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	ayala.hassell@eds.com	Systems Corporation
											Assistant General Counsel to
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th FI		New Orleans	LA	70113				akatz@entergy.com	Entergy Services, Inc
Erman, Teicher, Miller, Zucker &	B ::::: E ::	100 0 11 : 017	0, 444	0 "5"		40004		040 007 4400	040 007 4400		Counsel to Doshi Prettl
Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034		248-827-4100			*
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		510-227-6300	516-227-6307	gettelman@e-hlaw.com	Counsel to Jon Ballin Counsel to Aluminum International.
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	lu	60603		312 346 7E00	312-580-2201	ggreen@fagelhaber.com	Inc.
i ayei nabei LLO	Galy E. GIEEN	00 East MOITINE	TOUI FIUUI	Criicayu	IL	00003	 	512-340-7500	312-300-2201	ggreen@iageirlaber.com	Counsel to Aluminum International,
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	Inewman@fagelhaber.com	Inc.
. ago iabor LLO	Charles J. Filardi, Jr.,	CO Edot Monio		oougo		23000		5.2 545 7500	5.E 000 EZ01		Counsel to Federal Express
Filardi Law Offices LLC	Esq.	65 Trumbull Street	Second Floor	New Haven	СТ	06510		203-562-8588	866-890-3061	charles@filardi-law.com	Corporation
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	DHONE	EAV	EMAIL	DARTY / FUNCTION
	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Finkel Goldstein Rosenbloom &											Counsel to Pillarhouse (U.S.A.)
Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	tdonovan@finkgold.com	Inc.
		500 Woodward Ave Suite									
Foley & Lardner LLP	David G Dragich	2700		Detroit	MI	48226-3489		313-234-7100		ddragich@foley.com	Counsel to Intermet Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	jmurch@foley.com	Counsel to Kuss Corporation
			500 Woodward Ave								
Foley & Lardner LLP	John A. Simon	One Detroit Center	Suite 2700	Detroit	MI	48226-3489		313-234-7100		jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	212-687-2329	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
											Counsel to M&Q Plastic Products,
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	609-348-6834	mviscount@foxrothschild.com	Inc.
											Counsel to Southwest Metal
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	608-848-6357	ftrikkers@rikkerslaw.com	Finishing, Inc.
											Counsel to Southwest Research
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	212-318-3400	drosenzweig@fulbright.com	Institute
											Counsel to Southwest Research
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	210-270-7205	mparker@fulbright.com	Institute
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	973-639-6244	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg, Stinnett, Meyers &		, , , , , , , , , , , , , , , , , , , ,									, ,
Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104		415-362-5045	415-362-2392	mmevers@gsmdlaw.com	Counsel to Alps Automotive, Inc.
		Transgement and a									
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	abrilliant@goodwinproctor.com	Counsel to UGS Corp.
	7 5. 5	ooo zoxiiigtoii / tvoilao		THOM TOTAL				2.2 0.0 0000	2.2 000 0000	abrillari (a) go da i i i pi o di o i o di	Councer to Coc corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	bmehlsack@gkllaw.com	Counsel to International Brotherood of Electrical Workers Local Unions No. 663; Internationa Association of Machinists; AFL- CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	snirmul@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C	. Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel to International Brotherood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL- CIO Tool and Die Makers Local Lodge 78, District 10
											Counsel to International Brotherood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL- CIO Tool and Die Makers Local
Gratz, Miller & Brueggeman, S.C	. Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	tch@previant.com	Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susar M. Argo	n 1900 Fifth Third Center	511 Walnut Street	Cincinnati	ОН	45202		513-621-6464	513-651-3836	mdebbeler@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166			212-801-6400		Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	713-374-3505		Counsel to Samtech Corporation
Greensfelder, Hemker & Gale,	Cherie Macdonald									ckm@greensfelder.com	
P.C.	J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
										herb.reiner@guarantygroup.co	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	214-360-1940		Corporation
Guaranty Bank	Helb Keillei	0333 Douglas Avellue		Dallas	17	73223		214-300-2702	214-300-1940	<u> </u>	Counsel to Pacific Gas Turbine
	Alan D. Halperin									cbattaglia@halperinlaw.net	Center, LLC and Chromalloy Gas
	Christopher J.Battaglia									ahalperin@halperinlaw.net	Turbine Corporation; ARC
Halperin Battaglia Raicht, LLP	Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964		Automotive, Inc
											Counsel to Alliance Precision
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	315-471-3167	rjclark@hancocklaw.com	Plastics Corporation
											Counsel to Baker Hughes
Harris D. Laisseand	Hamis D. Laisussad	250 Fifth A	O.::t- 0440	NaVaal	NDZ	10110		040 705 7000	040 044 0040	hl-:	Incorporated; Baker Petrolite
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	212-244-6219	hleinwand@aol.com iudith.elkin@havnesboone.co	Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212 650 7200	212-918-8989		Counsel to Highland Capital
nayries and Boorie, LLP	JUDIUI EIKIII	153 East 531d Street	Suite 4900	New fork	IN T	10022		212-059-7300	212-910-0909	lenard.parkins@havnesboone.	Management, L.P.
										com	
	Lenard M. Parkins		1221 McKinnev.							kenric.kattner@haynesboone.d	Counsel to Highland Capital
Haynes and Boone, LLP	Kenric D. Kattner	1 Houston Center	Suite 2100	Houston	TX	77010		713-547-2000	713-547-2600		Management, L.P.
Heller Ehrman LLP	Time 4h . Mala ala	Times Course Tours	Seven Times	New York	NY	10036		242 222 2222	212-763-7600	timothy.mehok@hellerehrman.	Courselle @Dood les
neller Eniman LLP	Timothy Mehok	Times Square Tower	Square	New fork	IN T	10036		212-032-0300	212-703-7000	COIII	Counsel to @Road, Inc. Counsel to Canon U.S.A., Inc. and
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	prubin@herrick.com	Schmidt Technology GmbH
riemen, rometem EE	· dai i tabiii	2 · dik / trondo		TON TON				2.2 0020	2.20.0000	probling, remediate	Counsel to Hewlett-Packard
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	650-852-8617	anne.kennelly@hp.com	Company
. ,	Í										Counsel to Hewlett-Packard
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	ken.higman@hp.com	Company
											Counsel to Hewlett-Packard
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133		Financial Services Company
										echarlton@hiscockbarclay.co	
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878			315-425-8576		Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher Stephen H. Gross, Esq.	One M&T Plaza 230 Park Avenue	Suite 2000 17th Floor	Buffalo New York	NY NY	14203 10169			716-819-4645 212-751-0928		Counsel to Hexcel Corporation Counsel to Hexcel Corporation
Hodgson Russ LLP	этернен п. Gross, Esq.	230 Falk Avellue	555 Thirteenth	INEW TOLK	INT	10109	-	212-731-4300	212-131-0928	sgross@nougsonruss.com	Counsel to Hexcel Corporation Counsel to Umicore Autocat
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5010	amoog@hhlaw.com	Canada Corp.
I IUgan & Haitsun L.L.F.	Addrey Moog	Columbia Square	Oucel, IN.VV.	vvasiiiigtoii	D.C.	20004-1109	1	202-031-3011	202-037-3910	amoog@maw.com	Canada Curp.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
			555 Thirteenth								Counsel to Umicore Autocat
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	ecdolan@hhlaw.com	Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
											Counsel to CoorsTek, Inc.; Corus,
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	303-866-0200	elizabeth.flaagan@hro.com	L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	мі	48226		313-465-7548	313-465-7549	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc Motors and Actuators Division; Valeo Electrical Systems, Inc Wipers Division; Valeo Switches & Detection System, Inc. Intellectual Property Counsel for
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	248-645-1568	com	Delphi Corporation, et al.
Hunton & Wiliams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201			214-880-0011	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Wiliams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000		sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building	D 00004	Buffalo	NY	14202			716-855-0874	aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation Global Account Manager for
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	jeffery.gillispie@infineon.com	Infineon Technologies North America
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				heather@inplaytechnologies.com	Creditor
Intermet Corporation	Alan Miller	301 Commerce Street	Ste 2901	Fort Worth	TX	76102				amiller@intermet.com	Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel to International Brotherood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL- CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	231-728-2206	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611			312-840-7381	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC and Tenneco Inc.
				J							
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	212-755-7306	sifriedman@jonesday.com	Counsel to WL. Ross & Co., LLC Counsel to TDK Corporation
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	john.sieger@kattenlaw.com	America and MEMC Electronic Materials, Inc. Counsel to InPlay Technologies
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	212-836-8689	rsmolev@kayescholer.com	Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	ОН	43215		614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel to Solution Recovery Services

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	isarko@kellerrohrback.com claufenberg@kellerrohrback.co m - eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings- Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	. ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings- Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	mbane@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178		242 000 7000	242 000 7007	msomerstein@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003				Imagarik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	sjennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America Counsel to The International Union of Electronic, Salaried, Machine
Kennedy, Jennick & Murray	Thomas Kennedy H. Slayton Dabney, Jr.	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	tkennedy@kjmlabor.com sdabnev@kslaw.com	and Furniture Workers - Communications Workers of America
King & Spalding, LLP	Bill Dimos	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222		Counsel to KPMG LLP
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901		Counsel to Wilmington Trust Company, as Indenture trustee
Klett Rooney Lieber & Schorling	Eric L. Schnabel DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200		schnabel@klettrooney.com dbrown@klettrooney.com	Counsel to Entergy
Krugliak, Wilkins, Griffiths &	DC VVIII DIOWII	The Brandywine Building	Oute 1410	**************************************		13001		(502) 552-4200	,	abrowniagnettiooney.com	Counsel to Littergy
Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	ОН	44735-6963		330-497-0700	330-497-4020	sosimmerman@kwgd.com	Counsel to for Millwood, Inc. Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC;
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617			DaimlerChrylser Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	155 Federal Street	17th Floor	Boston	MA	02110-1727				ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	155 Federal Street	17th Floor	Boston	MA	02110-1727	1	017-542-3000	17-542-3001 סן	knorthup@kutchinrufo.com	Counsel to Parlex Corporation

In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lambert, Leser, Isackson, Cook	&										
Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864		UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	henry.baer@lw.com	UCC Professional
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	john.weiss@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional
Law Offices of Michael O'Haver	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	610-738-1217	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Law Offices of Wilerlaci Offiayer	Wildraci O Hayer Esq	22 IV Wallat Officet		VVC3t Officator	17	13300		010-730-1230	010-730-1217	mikonayer@aoi.com	Counsel to Freescale
											Semiconductor, Inc. f/k/a Motorola
											Semiconductor, Inc. III/A Motorola Semiconductor Systems (U.S.A.)
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-620-4427	520-879-4705	rcharles@lrlaw.com	Inc.
Lewis and Noca LLi	110b Onanes, Esq.	One South Shuren Succe	Oute 700	1 403011	/\Z	03701		320-023-4421	320-073-4703	TCHARCS(@)HAW.COM	Counsel to Freescale
											Semiconductor, Inc. f/k/a Motorola
											Semiconductor, inc. inva indicional Semiconductor Systems (U.S.A.)
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	sfreeman@Irlaw.com	Inc.
ECWIS AND TROCA LEI	Ousan W. 1 reeman, Esq.	General Counsel for Linear	1630 McCarthy	THOCHIX	/\Z	03004-4423		002-202-3730	002-734-3024	Sircemanaginaw.com	Counsel to Linear Technology
Linear Technology Corporation	John England, Esq.	Technology Corporation	Blvd.	Milpitas	CA	95035-7417		408-432-1900	408-434-0507	iengland@linear.com	Corporation
Linebarger Goggan Blair &	John England, Esq.	reciniology corporation	Diva.	iviiipitas	OA.	33033-7417		400-432-1300	400-454-0507	austin.bankruptcv@publicans.	Counsel to Cameron County,
Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114		Brownsville ISD
Linebarger Goggan Blair &	Diane W. Ganders	1343 3341 111 33 (70741)	1 .O. DOX 17420	Austin	17	10100-1420		312-447-0073	312-443-3114		Counsel to Dallas County and
Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	om	Tarrant County
Campson, LLI	Liizabetii vveiici	2020 Bryan Orect	Oute 1000	Dallas	17	7 320 1		214-000-0003	4032213002	<u>om</u>	Counsel in Charge for Taxing
											Authorities: Cypress-Fairbanks
Linebarger Goggan Blair &										houston bankruptcv@publican	Independent School District, City of
Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503		Houston, Harris County
Campoon, EEI	Commit : Diminan	1 .G. Box 6064		Houston	174	77200 0004		710 011 0110	7 10 011 0000	<u> </u>	Counsel to Creditor The Interpublic
											Group of Companies, Inc. and
											Proposed Auditor Deloitte &
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		aschwed@loeb.com	Touche, LLP
EGGD & EGGD EEI	1 : Gregory Conwed	0401 dik / Weilde		THOM TOTAL		10104 0007		212 407 4000		goonwea(@,loeb.com	Counsel to Industrial Ceramics
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	whawkins@loeb.com	Corporation
EGGD & EGGS EEI	William W. Hawkins	040 Fairt Avenue		THOW TORK		10104		212 407 4000	212 107 1000	WildWithlote, ioob.com	Counsel to Methode Electronics,
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	312-896-6394	tmcfadden@lordbissell.com	Inc.
Edia, Bioder a Brook	Timothy 6: Mor adden	110 COURT EUCUNC CHOCK		Ornougo		00000		012 440 0070	312-443-896-	unordaden(e)rordorocu.com	Counsel to Sedgwick Claims
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832		tbrink@lordbissell.com	Management Services, Inc.
Eora, Bioser a Brook	Timothy VV. Brillio	110 Court Edouile Circet		Ornougo		00000		012 440 1002	0.102	torinice for a biodeli. com	Counsel to Sedgwick Claims
								212-947-8304			Management Services, Inc. and
Lord. Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212 047 0004	212-947-1202	kwalsh@lordbissell.com	Methode Electronics, Inc.
Edia, Bidder a Brook EEI	TCVIII O. VVAIGII	COO THII O T COILCE	200111001	THOM TOTAL		10022 4002			212 047 1202	RWalon (Clorabioscii.com	Counsel to Daewoo International
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	bnathan@lowenstein.com	(America) Corp.
Edweriotein Canaler i C	Brace of Hadian	12017 Wende of the 7 thendes		THOW TORK		10020		212 202 0700	ETE EGE T TOE	bridgham (e.g.) over 15 cm. 150m	(America) corp.
											Counsel to Teachers Retirement
											System of Oklahoma; Public
											Employes's Retirement System of
											Mississippi; Raifeisen
					1						Kapitalanlage-Gesellschaft m.b.H
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	ilevee@lowenstein.com	and Stichting Pensioenfords ABP
		in the state of th			1				_ : : _ : - : - : - : - : - : - : -		Counsel to Cerberus Capital
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	krosen@lowenstein.com	Management, L.P.
			1	1	1	1	1		1. 2.22. 2.00		

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COMPANY	CONTACT	ADDRESSA	ADDDECCO	CITY	CTATE	710	COUNTRY	BUONE	FAV	EMAIL	DARTY / FUNCTION
COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
											Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	metkin@lowenstein.com	Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
											Counsel to Cerberus Capital Management, L.P.; AT&T
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068			973-597-2400	scargill@lowenstein.com	Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell,	Erili O. Ohannall	5505 Aim and Himburgu	Ouite 404	T-1-4-	011	40045		440 007 0000	440 007 0000		On the Mater Elbara Inc.
Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	ОН	43615		419-867-8900	419-867-8909	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
MacDonald, Illig, Jones & Britton	D: 1 1 D 1	100 01 1 01 1	0 : 700			10507 1150		044 070 7754	044 454 4047		Counsel to Ideal Tool Company,
LLP	Richard J. Parks	100 State Street	Suite 700	Erie	PA	16507-1459		814-870-7754	814-454-4647	rparks@mijb.com	Inc.
		04400 # 145# 5 :	0 11 000	Greenwood	00	00444		000 057 4054	000 057 0000		Representative for Madison
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Village	СО	80111		303-957-4254	303-957-2098	jlanden@madisoncap.com	Capital Management
										. 10 11	
	Jeffrey M. Levinson, Esq.									jml@ml-legal.com lmc@ml-legal.com	
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	ОН	44124		216-514-4935	216-514-4936	imc@mi-legal.com	Counsel to Venture Plastics
											Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	. 1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		vmastromar@aol.com	Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	qsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
	,			ŭ						jgtougas@mayerbrownrowe.co	·
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	<u>m</u>	Counsel to Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP		1675 Broadway		New York	NY	10019		212-262-1910		rdaversa@mayerbrown.com	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	973-624-7070	eglas@mccarter.com	Counsel to General Products Delaware Corporation
•	John J. Salmas									jsalmas@mccarthy.ca	Counsel to Themselves (McCarthy
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	Isalzman@mccarthy.ca	Tetrault LLP)
											Counsel to Linear Technology Corporation, National Semiconductor Corporation;
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	212-547-5444	jmsullivan@mwe.com	Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	212-547-5444	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDonald Hopkins Co., LPA	Jean R. Robertson, Esq.	600 Superior Avenue, East	Suite 2100	Cleveland	ОН	44114			216-348-5474	irobertson@mcdonaldhopkins.	Counsel to Brush Engineered materials
	Coarrit Nobelloui, ESq.	555 Superior Avenue, Edst	Callo E 100	J.GVGIGITU	011	7-711-7	1	_ 10 0 10 0 10 0 10 0	_10 0-10-0-74	sopincar@mcdonaldhopkins.c	Counsel to Republic Engineered
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	ОН	44114		216-348-5400	216-348-5474	om	Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	ОН	44114		216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.

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Delphi Corporation
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
McElroy, Deutsch, Mulvaney &											Counsel to New Jersey Self-
Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	jbernstein@mdmc-law.com	Insurers Guaranty Association
P			901 East Cary							amccollough@mcguirewoods.	Counsel to Siemens Energy &
McGuirewoods LLP	Aaron G McCollough Es	g One James Center	Street	Richmond	VA	23219-4030		804-775-1000	804-775-1061	com	Automation, Inc.
	Ţ,		901 East Cary								Counsel to Siemens Logistics
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	Street	Richmond	VA	23219-4030		804-775-1178	804-698-2186	egunn@mcguirewoods.com	Assembly Systems, Inc.
											Counsel to The International Union
											of Electronic, Salaried, Machine
											and Furniture Workers -
Meyer, Suozzi, English & Klein,											Communications Workers of
P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	hkolko@msek.com	America
											Counsel to United Steel, Paper
											and Forestry, Rubber,
											Manufacturing, Energy, Allied
											Industrial and Service Workers,
Meyer, Suozzi, English & Klein,											International Union (USW), AFL-
P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	lpeterson@msek.com	CIO
Meyers, Rodbell & Rosenbaum,			6801 Kenilworth								Counsel to Prince George County,
P.A.	M. Evan Meyers	Berkshire Building	Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		emeyers@mrrlaw.net	Maryland
Meyers, Rodbell & Rosenbaum,			6801 Kenilworth								Counsel to Prince George County,
P.A.	Robert H. Rosenbaum	Berkshire Building	Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		rrosenbaum@mrrlaw.net	Maryland
			3030 W. Grand								Attorney General for State of
Michael Cox		Cadillac Place	Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		miag@michigan.gov	Michigan, Department of Treasury
Michigan Department of Labor											
and Economic Growth, Worker's		DO D 00700				10000 7717		547.070.4000	F.17 070 0100		Assistant Attorney General for
Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	raterinkd@michigan.gov	Worker's Compensation Agency
Michigan Danastorast of Labor											
Michigan Department of Labor and Economic Growth, Worker's											A#
*	Michael Cox	PO Box 30736		Longing	МІ	48909-7717		E47 272 4020	E47 272 2420	miag@michigan.gov	Attorney General for Worker's
Compensation Agency	Michael Cox	PO Box 30736		Lansing	IVII	48909-7717		517-373-1820	517-373-2129	miag@micnigan.gov	Compensation Agency Counsel to Computer Patent
											Annuities Limited Partnership,
											Hydro Aluminum North America,
											Inc., Hydro Aluminum Adrian, Inc.,
											Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay
											Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro
										khopkins@milesstockbridge.co	Canada, Inc., Emhart Technologies LLL and Adell
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202		410 385 3410	410-385-3700	m	Plastics, Inc.
ivinca & Glockbildge, F.C.	recity Hopelits	TO LIGHT SHEEL		Daiminole	IVID	21202		T10-000-0410	T10-000-0700	<u></u>	Counsel to Computer Patent
											Annuities Limited Partnership,
											Hydro Aluminum North America,
						1					Inc., Hydro Aluminum Adrian, Inc.,
											Hydro Aluminum Precision Tubing
											NA, LLC, Hydro Alumunim Ellay
						1					Enfield Limited, Hydro Aluminum
											Rockledge, Inc., Norsk Hydro
											Canada, Inc., Emhart
											Technologies LLL and Adell
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410 385 2440	410-385-3700	trenda@milesstockbridge.com	Plastics, Inc.
ivilies a stockbridge, P.C.	Thomas D. Renda Thomas P. Sarb	TO LIGHT STEEL	Suite 800, PO Box	Daillinote	IVID	21202			616-988-1748	sarbt@milleriohnson.com	r iasiles, IIIe.
Miller Johnson	Robert D. Wolford	250 Monroe Avenue, N.W.	306	Grand Rapids	МІ	49501-0306			616-988-1726	wolfordr@millerjohnson.com	Counsel to Bridgeon 9 Clay Inc
IVIIIIEI JUIIIISUII	Robert D. Wolloid	200 Monioe Avenue, N.W.	300	Granu Rapids	IVII	49001-0006		010-031-1/20	010-900-1/20	wonorur@minerjonnson.com	Counsel to Pridgeon & Clay, Inc.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Miller, Canfield, Paddock and											Counsel to Wells Operating
Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	greenj@millercanfield.com	Partnership, LP
											Counsel to Niles USA Inc.;
											Techcentral, LLC; The Bartech
Miller, Canfield, Paddock and											Group, Inc.; Fischer Automotive
Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	fusco@millercanfield.com	Systems
											Counsel to Hitachi Automotive
Mintz, Levin, Cohn, Ferris										=	Products (USA), Inc. and Conceria
Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	pjricotta@mintz.com	Pasubio
											Counsel of Hitachi Automotive
Mintz, Levin, Cohn, Ferris	0, 1, 1, 1, 1,	TI 01 1 0 1	000 TI: 1 A		.	40047		040 005 0000	040 000 0445		Products (USA), Inc. and Conceria
Glovsky and Pepco, P.C.	Stephanie K. Hoos	The Chrysler Center	666 Third Avenue	New York	NY	10017		212-935-3000	212-983-3115	skhoos@mintz.com	Pasubio
Malau 0	Jeff Ott	0000 W-III		1 :-1-	IL	00500		000 507 4054	000 540 0040	Jeff.Ott@molex.com	Coursel to Malou Course to Cours
Molex Connector Corp	Jen Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	Jen.Ott@molex.com	Counsel to Molex Connector Corp
											Councel to ITT Industries Inc.
Margan Lawis & Daskins LLD	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		242 200 6000	212-309-6001	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O.	101 Park Avenue		New fork	IN T	10176-0060		212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical
Morgan, Lewis & Bockius LLP	Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212 200 6001	om	(Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLF	Zeimanovitz	101 Faik Aveilue		New TOIK	INT	10176		212-309-6000	212-309-0001	OIII	(Siligapore) File, Liu.
Morgan, Lewis & Bockius LLP	Dichard W. Esterkin, Esa	. 300 South Grand Avenue		Los Angeles	CA	90017		213 612 1163	213 612 2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Morgan, Lewis & Bockius ELF	Kichard W. Esterkin, Esq.	. 300 South Grand Avenue		LUS Aligeles	CA	90017		213-012-1103	213-012-2301	resterkint@morganiewis.com	Couriser to Surnitorno Corporation
											Counsel to Standard Microsystems
											Corporation and its direct and
											indirect subsidiares Oasis
											SiliconSystems AG and SMSC NA
											Automotive, LLC (successor-in-
Moritt Hock Hamroff & Horowitz											interst to Oasis Silicon Systems,
LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		lberkoff@moritthock.com	Inc.)
	200110 7 IIIII 20111011	Too Garden Gily Flaza		our don't only		1.000		0.00.002000		mdallago@morrisoncohen.co	Counsel to Blue Cross and Blue
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	917-522-3157		Shield of Michigan
	Raymond J. Urbanik,										g
	Esq., Joseph J.							214-855-7590		rurbanik@munsch.com	
	Wielebinski, Esq. and		500 North Akard					214-855-7561		jwielebinski@munsch.com	Counsel to Texas Instruments
Munsch Hardt Kopf & Harr, P.C.	Davor Rukavina, Esq.	3800 Lincoln Plaza	Street	Dallas	RX	75201-6659		214-855-7587	214-855-7584	drukavina@munsch.com	Incorporated
Nantz, Litowich, Smith, Girard &											Counsel to Lankfer Diversified
Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	sandy@nlsq.com	Industries, Inc.
											Counsel to 975 Opdyke LP; 1401
											Troy Associates Limited
											Partnership; 1401 Troy Associates
											Limited Partnership c/o Etkin
											Equities, Inc.; 1401 Troy
											Associates LP; Brighton Limited
											Partnership; DPS Information
1											Services, Inc.; Etkin Management
											Services, Inc. and Etkin Real
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	Knathan@nathanneuman.com	Properties
,		l a series a	,								Vice President and Senior Counsel
											to National City Commercial
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	ОН	45203		513-455-2390	866-298-4481	lisa.moore2@nationalcity.com	Capital
, , , , , , , , , , , , , , , , , , , ,											Counsel to Datwyler Rubber &
1											Plastics, Inc.; Datwyler, Inc.;
Nelson Mullins Riley &										george.cauthen@nelsonmullin	Datwyler i/o devices (Americas),
Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	sc	29201		803-7255-9425	803-256-7500		Inc.; Rothrist Tube (USA), Inc.
					1	1	1	1			, , , , , , , , , , , , , , , , , , , ,

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638			903-645-4415	bbeckworth@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Ralfeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	susanwhatlev@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	ОН	44114		246 596 2020	216 570 0212	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC
NOTH FOIL	David G. Heiman	90 i Lakeside Aveilde		Cieveiariu	ОП	44114		210-360-3939	210-379-0212	cahope@chapter13macon.co	Couriser to WE. Ross & Co., EEC
Office of the Chapter 13 Trustee Office of the Texas Attorney	Camille Hope	P.O. Box 954		Macon	GA	31202			478-746-4488	<u>m</u>	Office of the Chapter 13 Trustee Counsel to The Texas Comptroller
General	Jay W. Hurst Michael M. Zizza, Legal	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	jay.hurst@oag.state.tx.us	of Public Accounts
Orbotech, Inc.	Manager Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	michaelz@orbotech.com	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd. Counsel to Westwood Associates,
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	jquy@orrick.com	Inc.
Orrick, Herrington & Sutcliffe LLP	Matthew W. Cheney	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	mcheney@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	rwyron@orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl Young Jones & Weintraub LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	302- 652-4400	mseidl@pszyjw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl Young Jones & Weintraub LLP	William P. Weintraub	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	212-561-7777	wweintraub@pszyjw.com	Counsel for Essex Group, Inc.
Paul, Weiss, Rifkind, Wharton &	Andrew N. Rosenberg	*								arosenberg@paulweiss.com	Counsel to Merrill Lynch, Pierce,
Garrison	Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	jbrass@paulweiss.com	Fenner & Smith, Incorporated Counsel to Noma Company and
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	ddavis@paulweiss.com	General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	212-373-2136	sshimshak@paulweiss.com	Counsel to Ambrake Corporation

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
			0000144 0								Assistant Attorney General for
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		housnerp@michigan.gov	State of Michigan, Department of Treasury
1 eggy riodoner		Cualifico Ficoc	Biva., Cuite 10 200	Bouloit	1411	10202		010 400 0140		nousherp@monigan.gov	ricadary
											Counsel for Illinois Tool Works
											Inc., Illinois Tool Works for Hobart
											Brothers Co., Hobart Brothers Company, ITW Food Equipment
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	СТ	06890-1436		203-319-4022	203-259-0251	kmayhew@pepehazard.com	Group LLC and Tri-Mark, Inc.
·	Í										Counsel to Capro, Ltd, Teleflex
											Automotive Manufacturing
			Eighteenth & Arch								Corporation and Teleflex Incorporated d/b/a Teleflex Morse
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	aaronsona@pepperlaw.com	(Capro)
· oppor, riammen zzi	/ unio mano / laronoon	ooo mo logan oqualo	000.0	· ·····auco.p····a		10100 2700		210 001 1000	2.0 0000	<u>aa.o.iooiia(aepoppoiiamooiii</u>	Counsel to Capro, Ltd, Teleflex
											Automotive Manufacturing
			Finish and 0 And								Corporation and Teleflex
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	lawallf@pepperlaw.com	Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500			Counsel to SKF USA, Inc.
	,		Eighteenth & Arch	Ĭ							
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	caseyl@pepperlaw.com	Counsel to SKF USA, Inc.
											Counsel to FCI Canada, Inc.; FCI
											Electronics Mexido, S. de R.L. de
											C.V.; FCI USA, Inc.; FCI Brasil,
										jmanheimer@pierceatwood.co	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	<u>m</u>	Gmbh; FCI Italia S. p.A.
											Counsel to FCI Canada, Inc.; FCI
											Electronics Mexido, S. de R.L. de
											C.V.; FCI USA, Inc.; FCI Brasil,
Diagram Atura d I I D	Kaith I Ownsin share	0 14		Dantland	.45	04404		007 704 4400	007 704 4050	kcunningham@pierceatwood.c	Ltda; FCI Automotive Deutschland
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	0 <u>om</u>	Gmbh; FCI Italia S. p.A.
											Counsel to Clarion Corporation of
Pillsbury Winthrop Shaw Pittman											America, Hyundai Motor Company
LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	and Hyundai Motor America
											Counsel to MeadWestvaco Corporation, MeadWestvaco
											South Carolina LLC and
Pillsbury Winthrop Shaw Pittman	(margot.erlich@pillsburylaw.co	MeadWestvaco Virginia
LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500) <u>m</u>	Corporation
											Counsel to Clarion Corporation of
Pillsbury Winthrop Shaw Pittman											America, Hyundai Motor Company
LLP	Mark D. Houle	650 Town Center Drive	7th Floor	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	and Hyundai Motor America
											Counsel to MeadWestvaco
											Corporation, MeadWestvaco
Pillsbury Winthrop Shaw Pittman										richard.epling@pillsburylaw.co	South Carolina LLC and MeadWestvaco Virginia
LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500		Corporation
		,									Counsel to MeadWestvaco
											Corporation, MeadWestvaco
Dillohung Winthron Chaus Dittmon											South Carolina LLC and
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	robin.spear@pillsburylaw.com	MeadWestvaco Virginia Corporation
	. tobiii L. Opcai	1.5-10 Diodaway	_1	. 1011	1.4.	.0000-4008	1	_ 12 000-1000	_ 12 000-1000		CO. porduori

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Porzio, Bromberg & Newman,											
P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman,											Counsel to Neuman Aluminum Automotive, Inc. and Neuman
	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	ismairo@pbnlaw.com	Aluminum Impact Extrusion, Inc.
1.0.	JOHN O. IVIANO, ESQ.	100 Coungate 1 arkway	1 .O. DOX 1337	WOTTStOWT	140	07300		373-330-4000	373-330-3140	JSMan O(c)pbmaw.com	Administration impact Extrasion, inc.
											Counsel to International
											Brotherood of Electrical Workers
											Local Unions No. 663; International
											Association of Machinists; AFL-
	Jill M. Hartley and									jh@previant.com	CIO Tool and Die Makers Local
Gratz, Miller & Brueggeman, S.C. I QAD. Inc.	Jason Pickering, Esq.	1555 N. RiverCenter Drive 10.000 Midlantic Drive	Suite 202	Milwaukee Mt. Laurel	WI NJ	53212 08054			414-271-6308 856-840-2740		Lodge 78, District 10 Counsel to QAD, Inc.
Qab, inc. Quadrangle Debt Recovery	Jason Pickering, Esq.	10,000 Midiantic Drive		IVIL Laurei	INJ	06054		000-040-2409	000-040-2740	andrew.herenstein@guadrangl	Counsel to QAD, Inc. Counsel to Quadrangle Debt
	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	866-741-2505		Recovery Advisors LLC
, avisoro EEO	7 thatew 1 terenoteni	oror ancrease, 1-arricor		THOW TOTAL		10102		212 410 1742	000 741 2000	patrick.bartels@guadranglegro	1 teody of y ridyloof o LEG
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	866-552-2052		Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang		,	Two North Central								Counsel to Semiconductor
LLP	John A. Harris	Renaissance One	Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	jharris@quarles.com	Components Industries, Inc.
											Counsel to Offshore International,
											Inc.; Maquilas Teta Kawi, S.A. de
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520 770 9717	520 770 2202	knye@guarles.com	C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang	Nasey C. Nye	One South Church Street	Two North Central	Tucson	AZ	00/01		520-770-6717	520-770-2203	knye@quaries.com	Counsel to Semiconductor
	Scott R. Goldberg	Renaissance One	Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	sgoldber@guarles.com	Components Industries, Inc.
	Cook it. Coluberg	Trendissance one	rtvende	THOOTIX	,	00004 2001		002 220 0200	002 220 0000	<u>sgoraber (agquarreo.com</u>	Counsel to General Electric Capital
											Corporation, Stategic Asset
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	212-521-5450	elazarou@reedsmith.com	Finance.
											Counsel to Jason Incorporated,
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102		973-621-3200	973-621-3199	rnorton@reedsmith.com	Sackner Products Division
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206 380 1708	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Riddell Williams F.S.	Joseph E. Shickich, Jr.	1001 4til Ave.	Suite 4500	Seattle	VVA	96134-1193		200-024-3000	200-369-1706	ISTICKICH@HadeliWilliams.com	Counsel to Mary P. O'Neill and
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	312-726-0647	jcrotty@rieckcrotty.com	Liam P. O'Neill
,	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000			Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore,		D 0 D 044		0 1 1:	00	00000		770	000 774 0444		Counsel to Blue Cross Blue Shield
P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	amathews@robinsonlaw.com gregory.kaden@ropesgray.co	of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050		Attorneys for D-J, Inc.
Ropes a Gray EE	Cregory C. readen	Che internationali face		Booton	IVI/ C	02110 2024		017 001 7000	017 001 7000	marc.hirschfield@ropesgrav.co	Automoyo for B o, me.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	212-841-5725		Attorneys for D-J, Inc.
·											
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600		tslome@rsmllp.com	Counsel to JAE Electronics, Inc.
											Counsel to Russell Reynolds
Russell Reynolds Associates, Inc. (Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	rtrack@msn.com	Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	li .	60606		312-207 1000	312-207-6400	agelman@sachnoff.com	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke &	CHARLES S. SCHUIIIIdH	TO GOULT WACKET DIIVE	40tii FIUUI	Cilicayo	IIL.	00000		312-201-1000	312-201-0400	ageman@sacmon.com	Counsel to Moody's Investors
	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	cbelmonte@ssbb.com	Service
Satterlee Stephens Burke &	- p			-							Counsel to Moody's Investors
	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606		Service
										dweiner@schaferandweiner.co	
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		<u>m</u>	Counsel to Dott Industries, Inc.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
										hborin@schaferandweiner.co	
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		<u>m</u>	Counsel to Dott Industries, Inc.
										mnewman@schaferandweiner.	
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		<u>com</u>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	МІ	48304		248-540-3340		rheilman@schaferandweiner.c	Counsel to Dott Industries, Inc.
Schaler and Weiner PLLC	куап пешпап	40950 Woodward Ave.	Suite 100	Biooffiliela Hills	IVII	40304		246-540-3340		<u>OIII</u>	Couriser to Doll Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	312-258-5600	egeekie@schiffhardin.com	Counsel to Means Industries
											Counsel to Teachers Retirement
											System of Oklahoma; Public
											Employes's Retirement System of
											Mississippi; Raifeisen
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706	myarnoff@sbclasslaw.com	Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
Schilli & Balloway, EEF	WIICHAEL LATHOLI	200 King of Flussia Road		Naurioi	ГА	19007		010-007-7030	010-007-7700	Invarion@sbciassiaw.com	and Stichting Fensioemords ADF
											Counsel to Teachers Retirement
											System of Oklahoma; Public
											Employes's Retirement System of
											Mississippi; Raifeisen
											Kapitalanlage-Gesellschaft m.b.H
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	shandler@sbclasslaw.com	and Stichting Pensioenfords ABP Counsel to Panasonic
											Autommotive Systems Company
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	james.bentley@srz.com	of America
Condition to Capon EE	camee in Benacy	o to tima / trondo		TOTAL TOTAL				2121002210	2.2 000 0000	james.benaey@estz.com	o. / unoned
											Counsel to Panasonic Automotive
											Systems Company of America;
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	michael.cook@srz.com	D.C. Capital Partners, L.P.
	0 1144 : 1	040 71 : 1.4			ND.	10000		040 750 0000	040 505 5055		Counsel to D.C. Capital Partners,
Schulte Roth & Zabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	carol.weiner.levy@srz.com	L.P. Counsel to Murata Electronics
											North America, Inc.; Fujikura
Seyfarth Shaw LLP	Paul M. Baisier, Esg.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	pbaisier@sevfarth.com	America, Inc.
											Counsel to Murata Electronics
											North America, Inc.; Fujikura
Seyfarth Shaw LLP	Robert W. Dremluk, Esq.	1270 Avenue of the Americas		New York	NY	10020-1801		212-218-5500	212-218-5526	rdremluk@seyfarth.com	America, Inc.
			Two Seaport Lane,								Counsel to le Belier/LBQ Foundry
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	whanlon@seyfarth.com	S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603 627 8130	603 627 8121	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
1 Tolessional Association	Didde A. Haiwood	1000 Eiiii Gireet	1 .O. DOX 3701	Walteriester	INII	03103-3701		003-027-0133	003-027-0121	<u>bharwood@sncchan.com</u>	Counsel to Milwaukee Investment
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	lawtoll@comcast.net	Company
Sheppard Mullin Richter &											. ,
Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888		Counsel to Gary Whitney
Sheppard Mullin Richter &										msternstein@sheppardmullin.c	Counsel to International Rectifier
Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	<u>om</u>	Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213 620 1308	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter &	THEOROIG A. COHEII	Joo Journ Hope Street	700111001	Los Angeles	υ Λ	30071		213-020-1760	2 13-020-1390	сопонувнеррагиниши.соп	Counsel to International Rectifier
Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	twardle@sheppardmullin.com	Corp.
Sher, Garner, Cahill, Richter,		pe and		3			1				Counsel to Gulf Coast Bank &
Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	rthibeaux@shergarner.com	Trust Company
Sher, Garner, Cahill, Richter,											Counsel to Gulf Coast Bank &
Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	rthibeaux@shergarner.com	Trust Company
Sills, Cummis Epstein & Gross,	Andrew II Observe	00 D f - D		Na Vasla	NIV	10110		040 040 7000	040 040 0500		Counsel to Hewlett-Packard
P.C.	Andrew H. Sherman	30 Rockefeller Plaza	1	New York	NY	10112	<u> </u>	Z1Z-043-7000	212-043-0500	asherman@sillscummis.com	Financial Services Company

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	DHONE	FAX	EMAIL	PARTY / FUNCTION
	CONTACT	ADDRESSI	ADDRESS2	CITT	STATE	ZIF	COUNTRI	PHONE	ГАЛ	EWAIL	
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212 642 7000	212-643-6500	izackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
F.O.	Jack IVI. Zackili	30 Rockeleller Flaza		New TOIK	INT	10112		212-043-7000	212-043-0300	cfortgang@silverpointcapital.c	Counsel to Silver Point Capital,
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	СТ	06830		203 542 4216	203-542-4100		L.P.
Silver Folint Capital, E.F.	Chaim 3. Fortgang	TWO Greenwich Flaza	131 1001	Greenwich	O1	00030		203-342-4210	203-342-4100	OIII	L.F.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	404-815-3509	bellis-monro@sqrlaw.com	Counsel to Southwire Company
Official, Cambrell & Russell, EEF	Darbara Ellis-Monto	800 Delaware Avenue, 7th	Outc 5100	Atlanta	OA.	50505		404-013-3300	404-013-3303	being-monrotæsgnaw.com	Counsel to Coulinwife Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	3026528405	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal	Tata noon in inno	. 1001	1 .G. Box 110	· · · · · · · · · · · · · · · · · · ·		10000		002 002 0100	0020020100		Counsel to Molex, Inc. and INA
LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	fyates@sonnenschein.com	USA. Inc.
Sonnenschein Nath & Rosenthal	3		233 South Wacker								Counsel to Molex, Inc. and INA
LLP	Robert E. Richards	8000 Sears Tower	Drive	Chicago	IL	60606		312-876-8000	312-876-7934	rrichards@sonnenschein.com	USA. Inc.
	Lloyd B. Sarakin - Chief		-								
	Counsel, Finance and										
Sony Electronics Inc.	Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656		201-930-7483		lloyd.sarakin@am.sony.com	Counsel to Sony Electronics, Inc.
,		,									Counsel to Michigan Heritage
Sotiroff & Abramczyk, P.C.	Robert M. Goldi	30400 Telegraph Road	Suite 444	Bingham Farms	MI	48025		248-642-6000	248-642-9001	rgoldi@sotablaw.com	Bank; MHB Leasing, Inc.
				Ü							Counsel to Furukawa Electric Co.,
Squire, Sanders & Dempsey											Ltd. And Furukawa Electric North
L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	emarcks@ssd.com	America, APD Inc.
											Counsel to Furukawa Electric Co.,
Squire, Sanders & Dempsey											Ltd. And Furukawa Electric North
L.L.P.	Penn Ayers Butler	600 Hansen Way		Palo Alto	CA	94304		650-856-6500	650-843-8777	pabutler@ssd.com	America, APD Inc.
											Attorneys for the State of California
State of California Office of the			300 South Spring								Department of Toxic Substances
Attorney General	Sarah E. Morrison	Deputy Attorney General	Street Ste 1702	Los Angeles	CA	90013		213-897-2640	213-897-2802	sarah.morrison@doj.ca.gov	Control
											Assistant Attorney General for
											State of Michigan, Unemployment
State of Michigan Department of	Roland Hwang										Tax Office of the Department of
Labor & Economic Growth,	Assistant Attorney										Labor & Economic Growth,
Unemployment Insurance Agency	General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201		Unemployment Insurance Agency
										imbaumann@steeltechnologie	Counsel to Steel Technologies,
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	s.com	Inc.
Stein, Rudser, Cohen & Magid											Counsel to Excel Global Logistics,
LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	rkidd@srcm-law.com	Inc.
											Counsel to Bing Metals Group,
											Inc.; Gentral Transport
											International, Inc.; Crown
											Enerprises, Inc.; Economy
											Transport, Inc.; Logistics Insight
											Corp (LINC); Universal Am-Can,
					l					shapiro@steinbergshapiro.co	Ltd.; Universal Truckload Services,
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	<u>m</u>	Inc.
	Jeffrey S. Posta										
	Michael A Spero										
	Simon Kimmelman	50 West State Street, Suite								jposta@sternslaw.com	Counsel to Doosan Infracore
Sterns & Weinroth, P.C.	Valerie A Hamilton	1400	PO Box 1298	Trenton	NJ	08607-1298	1	609-392-2100	609-392-7956	jspecf@sternslaw.com	America Corp.
	Chester B. Salomon, Esq.										Counsel to Tonolli Canada Ltd.; VJ
	Constantine D. Pourakis,									cs@stevenslee.com	Technologies, Inc. and V.J.
Stevens & Lee, P.C.	Esq.	485 Madison Avenue	20th Floor	New York	NY	10022	1	212-319-8500	212-319-8505	cp@stevenslee.com	ElectroniX, Inc.
											Counsel to Thyssenkrupp
L.,								1	1	mshaiken@stinsonmoheck.co	Waupaca, Inc. and Thyssenkrupp
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106			816-691-3495		Stahl Company
Stites & Harbison PLLC	Madison L.Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
											Counsel to WAKO Electronics
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502 691 0449	502-779-8274	wbeard@stites.com	(USA), Inc. and Ambrake Corporation
Stites & Harbison, FLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KI	40202		302-061-0446	302-119-0214	wbeard@stites.com	Counsel to 975 Opdyke LP; 1401
											Troy Associates Limited
											Partnership; 1401 Troy Associates
											Limited Partnership c/o Etkin
											Equities, Inc.; 1401 Troy
											Associates LP; Brighton Limited
											Partnership; DPS Information Services, Inc.; Etkin Management
											Services, Inc. and Etkin Real
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	khansen@stroock.com	Properties
			3000 K Street, N.W								Attorneys for Sanders Lead Co.,
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	Suite 300	Washington	DC	20007			202-424-7645		Inc.
Taft, Stettinius & Hollister LLP	Richard L .Ferrell	425 Walnut Street	Suite 1800	Cincinnati	ОН	45202-3957		513-381-2838		ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
											Counsel to Select Industries
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	ОН	45202		513 381 3838	513-381-0205	miller@taftlaw.com	Corporation and Gobar Systems, Inc.
Tennessee Department of	VV Timothy Willer Esq	c/o TN Attorney General's	Suite 1000	Ciriciinati	OH	43202		313-301-2030	313-301-0203	miller (Q) (artiaw.com	inc.
Revenue	Marvin E. Clements, Jr.	Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	marvin.clements@state.tn.us	Tennesse Department of Revenue
											Counsel to Maxim Integrated
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113			408-998-4895		Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281			212-912-7751		Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center	0.01	New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda ku	Tokyo	Japan	100-8322			81-3-3286- 3919	niizeki.tetsuhiro@furukawa.co.	Legal Department of The Furukawa Electric Co., Ltd.
The Timpken Corporation BIC -	IVII. TEISUIIITO INIIZEKI	6-1 Marunouchi	Ku	TORYO	Japan	100-6322			1-330-471-	<u>D</u>	Representative for Timken
08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	ОН	44706-0927		330-438-3000	4388	robert.morris@timken.com	Corporation
											Counsel to American Finance
											Group, Inc. d/b/a Guaranty Capital
Thelen Reid Brown Raysman &											Corporation and Oki
Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Semiconductor Company
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		710 654 1071	713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915				ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693			214-969-1609		Counsel to Victory Packaging
·											Counsel to Royberg, Inc. d/b/a
										ephillips@thurman-	Precision Mold & Tool and d/b/a
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230			210-344-6460	phillips.com	Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202 35th Floor	New York	NY	10022 06103-3488		212-308-7400	860-278-3802	jlevi@toddlevi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CI	06103-3488		860-725-6200	860-278-3802	<u>iwilson@tylercooper.com</u> hzamboni@underbergkessler.	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	com	Counsel to McAlpin Industries, Inc.
Chachery a receion, EE	Tiolon Zambom	oco Badoni d Zembi i ideo		11001100101				000 200 2000	000 200 202 :		Counsel to Union Pacific Railroad
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Company
											Counsel to Furukawa Electric
Varnum, Riddering, Schmidt &	Michael C. McEhm	Daide accepted Disease	D O D 050	Orand Danid		40504 0050		040 000 0007	040 000 7000		North America APD and Co-
Howlett LLP Vorys, Sater, Seymour and	Michael S. McElwee	Bridgewater Place	P.O. Box 352	Grand Rapids	MI	49501-0352		010-336-6827	016-336-7000	msmcelwee@varnumlaw.com	Counsel to Tower Automotive, Inc.
Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	ОН	43216-1008		614-464-6422	614-719-8676	rjsidman@vssp.com	
. 5055 EEI	. toport o. Oldman, Loq.	oz zast ody otroct	c. box 1000	Columbuo	311	.0210 1000		3.4 404 0422	2.47100070	Total Carlot Voop. Com	
Vorys, Sater, Seymour and											Counsel to America Online, Inc.
Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	ОН	43215		614-464-8322	614-719-4663	tscobb@vssp.com	and its Subsidiaries and Affiliates

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
											Counsel to Capital Research and
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Management Company Counsel to Capital Research and
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000		Management Company
Waller Lansden Dortch & Davis,											Counsel to Nissan North America,
PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804		Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esc	511 Union Street	Suite 2700	Nashville	TN	37219		615 244 6380	615-244-6804	robert.welhoelter@wallerlaw.c om	Counsel to Nissan North America, Inc.
FEEG	Nobell J. Wellibeiter, Est	4. 311 Officia Street	111 Lyon Street,	IVASIIVIIIE	IIN	37219		013-244-0300	013-244-0004	<u>on</u>	Counsel to Robert Bosch
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wnj.com	Corporation
											Counsel to Compuware
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700 111 Lyon Street,	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wnj.com	Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	N.W.	Grand Rapids	МІ	49503		616-752-2158		arowsb@wni.com	Counsel to Behr Industries Corp.
Weiland, Golden, Smiley, Wang											Counsel to Toshiba America
Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekvall@wgllp.com	Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		240 202 0202	210 202 8110	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co.,	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-6110	aordubegian@weineisen.com	Counsel to Seven Seventeen
L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	ОН	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Credit Union
										gkurtz@ny.whitecase.com	
	Glenn Kurtz Gerard Uzzi									guzzi@whitecase.com dbaumstein@ny.whitecase.co	Counsel to Appaloosa
White & Case LLP	Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		m	Management, LP
THING G GGGG EE.	Douglas Baamotom	Troop worker or the running				10000 2701		2.2 0.0 0200		<u></u>	management, El
	Thomas Lauria		200 South Biscayne							tlauria@whitecase.com	Counsel to Appaloosa
White & Case LLP	Frank Eaton	Wachovia Financial Center	Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	featon@miami.whitecase.com	Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Trifte, I meenbeeck Baden e.e.	Diddo di 7 miloid	000 2001 110110 011001	Cuito 1000	······································		00202 100 1		2.0 2.00	220 0000		Counsel to National Instruments
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701		512-370-2800	512-370-2850	bspears@winstead.com	Corporation
NA/in-stand Combined & Ministry D. C.	D. Mishael Farmines	5400 Danainanan Tawa	4004 Flor Otro ot	Dallas	TV	75070		044 745 5400	044 745 5000		Counsel to National Instruments
Winstead Sechrest & Minick P.C. Winthrop Couchot Professional	R. Michael Farqunar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	mfarquhar@winstead.com mwinthrop@winthropcouchot.c	Corporation
Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111		Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional				·						sokeefe@winthropcouchot.co	
Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	<u>m</u>	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice. PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel to Armacell
THOO, I LLO	Linui II. I IIIO	555 HOILII GICCIIC GUGEL	Cuito 1000	Cicciono	1,0	2,702		000-014-0000	000-014-4020	риковучозгоон	Counsel to Toyota Tsusho
											America, Inc. and Karl Kufner, KG
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	<u>pjanovsky@zeklaw.com</u>	aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0306	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.
Zeienner Einnan & Mause LLF	Otuart Mause	or o Lexington Avenue	1	INCAN LOLK	1.4.1	10022	l	212-225-0400	212-133-0390	SNI GUSE(WZENIAW.COIII	America, IIIC.

EXHIBIT C

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
		34385 Twelve Mile						Vice President of Administration for
Akebono Corporation (North America)	Alan Swiech	Road		Farminton Hills	MI	48331	248-489-7406	Akebono Corporation
ABO Objective Lee	A . d. I . d. l. eff	1301 S. Capital of	0 'I' D 000		T./	70740	540.044.4440	0
APS Clearing, Inc.	Andy Leinhoff	Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
APS Clearing, Inc.	Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
AFS Cleaning, Inc.	Matthew Hamilton	Texas Flighway	Suite D-220	Austin	17	70740	312-314-4410	Counsel to Kamax L.P.; Optrex America,
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226	313-496-1200	Inc.
		1433 Seventeenth						
Cage Williams & Abelman, P.C.	Steven E. Abelman	Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
								Counsel to Harco Industries, Inc.; Harco
								Brake Systems, Inc.; Dayton Supply & Tool
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Coompany
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178- 0061	212-696-8898	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178- 0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co. Counsel to Tremont City Barrel Fill PRP
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Group
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
			·					Counsel to ZF Group North America
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Operations, Inc.
				L				Counsel to ZF Group North America
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	ОН	43624	419-255-4300	Operations, Inc.
lanen Inc	Beth Klimczak, General Counsel	411 E Missonsin Ave	Suito 2120	Milwaukoo	WI	E2202		Conoral Councel to Jacon Incorporated
Jason, Inc.	General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	VVI	53202		General Counsel to Jason Incorporated Counsel to Peggy C. Brannon, Bay County
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Tax Collector
Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601	312-861-2000	Counsel to Lunt Mannufacturing Company

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
						40000		Counsel to Sedgwick Claims Management
Lord. Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022- 4802	212-812-8340	Services, Inc. and Methode Electronics, Inc.
LOIG, DISSEL & BLOOK LLP	ROCCO IN. COVIIIO	000 Tilliu Avellue	20(11 F1001	New TOIK	INT	4002	212-012-0340	IIIC.
	Metro-Dade Paralegal							Paralegal Collection Specialist for Miami-
Miami-Dade County Tax Collector	Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Dade County
Indian Bace Stand, Tax States.	Elizabeth L.	The treet hagier earest	Cuito 1 100	·····	-	00.00	000 010 0011	Dade county
Norris, McLaughlin & Marcus	Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL. Ross & Co., LLC
								Counsel to Ameritech Credit Corporation
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	d/b/a SBC Capital Services
		1285 Avenue of the				10019-		Counsel to Ambrake Corporation; Akebono
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	Americas		New York	NY	6064	212-373-3157	Corporation
								Corporate Secretary for Professional
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Technologies Services
Dec Mis Feet and Decided to Lea	Lancate Landaut	0770 5			011	44000	000 070 0004	Counsel to Republic Engineered Products,
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	ОН	44333	330-670-3004	Inc. Counsel to Brembo S.p.A; Bibielle S.p.A.;
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Cuito 1100	Los Angeles	CA	90071	213-312-2000	AP Racing
Ropers, Majeski, Koriii & Berniey	Christopher Norgaard	515 South Flower Street	Suite 1100	LOS Aligeles	CA	90071	213-312-2000	Counsel to Infineon Technologies North
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	America Corporation
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower	104111001	Chicago	IL	60066	312-258-5500	Counsel to Means Industries
						06103-		Counsel to Fortune Plastics Company of
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	1919	860-251-5811	Illinois, Inc.; Universal Metal Hose Co.,
								Counsel to 975 Opdyke LP; 1401 Troy
								Associates Limited Partnership; 1401 Troy
								Associates Limited Partnership c/o Etkin
								Equities, Inc.; 1401 Troy Associates LP;
								Brighton Limited Partnership; DPS
01	Leave to O. Ministra	400 Maide et es		M. W. I	ND (40000	040 000 5400	Information Services, Inc.; Etkin
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane	0	New York	NY	10038	212-806-5400	Management Services, Inc. a
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
United Steel, Paper and Forestry, Rubber,								Counsel to United Steel, Paper and
Manufacturing, Energy, Allied Industrial and								Forestry, Rubber, Manufacturing, Energy,
Service Workers, International Union (USW), AFL								Allied Industrial and Service Workers,
CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222	412-562-2549	International Union (USW), AFL-CIO
	,,	. canona, canon						
								Counsel to Electronic Data Systems Corp.
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	and EDS Information Services, L.L.C.
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

EXHIBIT D

Hearing Date And Time: May 31, 2007 at 10:00 a.m. Response Date And Time: May 24, 2007 at 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 333 West Wacker Drive, Suite 2100 Chicago, Illinois 60606 John Wm. Butler, Jr. (JB 4711) John K. Lyons (JL 4951) Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP Four Times Square New York, New York 10036 Kayalyn A. Marafioti (KM 9632) Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al., Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:

Toll Free: (800) 718-5305 International: (248) 813-2698

Delphi Legal Information Website: http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

DEBTORS' TWELFTH OMNIBUS OBJECTION (PROCEDURAL) PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE AND AMENDED CLAIMS AND (B) EQUITY CLAIMS

("TWELFTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (the "Twelfth Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

- 1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. The Court has ordered joint administration of these cases.
- No trustee or examiner has been appointed in these cases. On October 17,
 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official
 committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official
 committee of equity holders.
- 3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).
- 4. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

- 5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.²
- 6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.
- 7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and

The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

On March 20 2007, Delphi Automotive Systems Espana S.L., whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding. The application was approved by the Spanish court on April 13, 2007. The Concurso proceeding does not affect other Delphi legal entities in Spain or elsewhere and is an isolated event that is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

- 8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006, the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.
- 9. The Debtors believe that the Company's financial performance has deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.
- 10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product

Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

- transformation plan. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint.⁴ Finally, the Debtors must devise a workable solution to their current pension situation.
- 12. On December 18, 2006, the Debtors marked another milestone in their chapter 11 cases with the announcement of two significant agreements. The first of these was an equity purchase and commitment agreement (the "Equity Purchase and Commitment Agreement") with affiliates of Appaloosa Management L.P., Cerberus Capital Management, L.P., and Harbinger Capital Partners Master Fund I, Ltd., as well as Merrill Lynch & Co. and UBS

As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan.

Securities LLC (collectively, the "Plan Investors"). Under the Equity Purchase and Commitment Agreement, the Plan Investors have agreed to invest up to \$3.4 billion in preferred and common equity in the reorganized Delphi to support the Debtors' transformation plan. The Equity Purchase and Commitment Agreement is subject to the completion of due diligence, satisfaction or waiver of numerous other conditions (including Delphi's achievement of consensual agreements with its principal U.S. labor unions and GM), and the non-exercise by either Delphi or the Plan Investors of certain termination rights. The second agreement was a plan framework support agreement (the "Plan Framework Support Agreement") with the Plan Investors and GM. The Plan Framework Support Agreement outlines certain proposed terms of the Debtors' anticipated plan of reorganization, including the distributions to be made to creditors and shareholders, the treatment of GM's claims, the resolution of certain pension funding issues, and the corporate governance of the reorganized Debtors. The terms of the Plan Framework Support Agreement are expressly conditioned on the Debtors' reaching consensual agreements with their U.S. labor unions and GM.

13. On January 12, 2007, this Court authorized the Debtors to execute, deliver, and implement the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement (Docket No. 6589). On February 28, 2007, Delphi entered into an amendment to the Equity Purchase and Commitment Agreement with the Plan Investors to extend the date by which the Company, the Cerberus Capital Management, L.P. affiliate, or the Appaloosa Management L.P. affiliate have the right to terminate the agreement on account of not yet having completed tentative labor agreements with Delphi's principal U.S. labor unions and a consensual settlement of legacy issues with GM. The amendment extended the termination right pursuant to a 14-day notice mechanism. The amendment also extended the deadline to make

certain regulatory filings under the federal antitrust laws in connection with the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement.

- 14. On April 19, 2007, Delphi announced that the Debtors anticipated negotiating changes to the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement. The Debtors do not believe that these developments are expected to preclude the Debtors from filing a joint plan of reorganization and related documents with the Court prior to the current expiration of the exclusivity period on July 31, 2007 or emerging from chapter 11 reorganization this year. The Debtors also confirmed that none of the parties entitled to give notice of termination of the framework agreements had done so as of April 19, 2007 and that these agreements remain effective as previously filed until modified or terminated.
- access, the Debtors and their stakeholders are together navigating a course that should lead to a consensual resolution with their U.S. labor unions and GM while providing an acceptable financial recovery framework for the Debtors' stakeholders. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

E. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

16. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a)

Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

- 17. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs (the "Schedules and Statements") filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.
- Times (National Edition), the Wall Street Journal (National, European, and Asian Editions),

 USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader,

 Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile

Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and the Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

19. Approximately 16,600 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed six omnibus claims objections which objected to claims on procedural grounds⁵ and five omnibus claims objections which objected to claims on substantive grounds.⁶ Pursuant to such omnibus claims objections, the Court has disallowed and expunged approximately 8,846 Claims and another 500 are the subject of pending objections.

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The Debtors filed the First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Duplicate And Amended Claims And (ii) Equity Claims (Docket No. 5151) on September 19, 2006; the Second Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Equity Claims, (ii) Claims Duplicative Of Consolidated Trustee Or Agent Claims, And (iii) Duplicate And Amended Claims (Docket No. 5451) on October 31, 2006; the Fourth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Duplicate And Amended Claims (Docket No. 6099) on December 8, 2006; the Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Duplicate And Amended Claims And (ii) Equity Claims (Docket No. 6571) on January 12, 2007; the Eighth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Claims Duplicative Of The Consolidated Trustee Claim, (C) Equity Claims, And (D) Protective Claims (Docket No. 6962) on February 15, 2007; and the Tenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicative and Amended Claims And (B) Equity Claims (Docket No. 7300) on March 16, 2007.

The Debtors filed the Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) on October 31, 2006; Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation And (b) Claims Not Reflected On Debtors' Books And Records (Docket No. 6100) on December 8, 2006; Seventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, And (c) Untimely Claims (Docket No. 6585) on January 12, 2007; Ninth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Untimely Claims, And (d) Claims Subject To Modification (Docket No. 6968) on February 15, 2007; and Eleventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books and Records, (c) Untimely Claims, And (d) Claims Subject To Modification (Docket No. 6968) on March 16, 2007.

- 20. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order").
- 21. In this Twelfth Omnibus Claims Objection, the Debtors are objecting to 71 Proofs of Claim.⁷

Relief Requested

22. By this objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) those Claims set forth on Exhibit A attached hereto because they are duplicative of other Claims or

Contemporaneously with this Twelfth Omnibus Claims Objection, the Debtors are filing the Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Insurance Claims Not Reflected on Debtors' Books and Records, (d) Protective Insurance Claims, (e) Untimely Claims And Untimely Tax Claims, And (f) Claims Subject To Modification, Tax Claims Subject To Modification and Claims Subject To Modification Subject to Reclamation Agreement (the "Thirteenth Omnibus Claims Objection"). In the Thirteenth Omnibus Claims Objection, the Debtors object to Claims on substantive grounds and are seeking (i) to expunge and disallow Claims that (a) are insufficiently documented, (b) are not reflected on the Debtors' books and records, including certain Claims filed by taxing authorities, (c) were not timely filed pursuant to the Bar Date Order, and (d) are protective Claims filed by insurance companies, and (ii) to modify certain Claims, including (a) Claims filed by taxing authorities and (b) Claims in which the claimant asserted a reclamation demand and the claimant and the Debtors entered into a letter agreement regarding the valid amount of the reclamation demand, with such agreement being subject to certain reserved defenses. The Debtors are objecting to 698 Proofs of Claim in the Thirteenth Omnibus Claims Objection.

have been amended or superseded by later-filed Claims and each such expunged Claim is survived by one Claim, (b) those Claims set forth on Exhibit B-1 attached hereto because they were filed by holders of Delphi common stock solely on account of their stock holdings and were untimely pursuant to the Bar Date Order, and (c) those Claims set forth on Exhibit B-2 attached hereto because they were filed by holders of Delphi common stock solely on account of their stock holdings and contain insufficient documentation in support of the unpaid dividends portions of the Claims asserted.

F. <u>Duplicate And Amended Claims</u>

- Debtors determined that certain of the Proofs of Claim filed in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation provided for those Proofs of Claim, and the Debtors' Schedules and Statements to make a determination as to which duplicate claim should be the surviving claim.
- 24. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Proofs of Claim"). For instance, many Amended Proofs of Claim were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Proof of Claim"). Other Amended Proofs of Claim were filed to amend the classification of part or all of an earlier Original Proof of Claim.
- 25. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original

Proofs of Claim for which Amended Proofs of Claim were subsequently filed (collectively, the "Duplicate and Amended Claims").

26. Set forth on Exhibit A attached hereto is a list of Claims that the Debtors have identified as Duplicate and Amended Claims. For each Duplicate and Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules. The Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph 37 below.

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership [("ASEC Manufacturing")], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to re-classify these obligations as obligations of another Debtor entity at a later date.

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⁸ Certain of the Claims on Exhibit A are listed in the amount of \$0.00. This reflects the fact that the claim amount asserted by the Claimant is unliquidated.

As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

27. Accordingly, the Debtors (a) object to the Duplicate and Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate and Amended Claims in their entirety.

G. Equity Claims

- 28. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim filed against the Debtors in fact represent proofs of interest that were filed by or on behalf of persons or entities holding Delphi common stock (the "Equity Claims"). The Debtors caused the Claims Agent to serve notice of the Bar Date on holders of Delphi common stock to ensure that holders of stock who wished to assert claims against any of the Debtors that were not based solely upon their ownership of Delphi common stock would be afforded the opportunity to file claims in these chapter 11 cases.
- 29. The ownership of Delphi common stock constitutes an equity interest in Delphi, but does not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code. Furthermore, as set forth in the Bar Date Notice that was approved by this Court, creditors and equity holders were notified that they were not required to file proofs of claim based exclusively on ownership interests in Delphi common stock.¹⁰

Proofs of Claim are not required, at this time, to be filed by any Person or Entity asserting a Claim of any of the types set forth below:

* * *

Bar Date Order ¶5 (emphasis added).

The Bar Date Order provides, in relevant part:

⁽h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; <u>provided</u>, <u>however</u>, that any such holder which wishes to assert a Claim against any of the Debtors <u>that is not based solely upon its ownership of the Debtors' securities</u>, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

(i) <u>Untimely Equity Claims</u>

- 30. Certain of the Equity Claims were received by the Debtors after the Bar Date ("Untimely Equity Claims"). With respect to those Untimely Clams, the Debtors also object to such Claims on the basis that they were not timely filed pursuant to the Bar Date Order.¹¹
- 31. Attached hereto as <u>Exhibit B-1</u> is a list of Untimely Equity Claims that the Debtors have identified as representing solely proofs of interest and which were not timely filed pursuant to the Bar Date Order. The Debtors therefore seek to have these claims reclassified from Claims to interests and be disallowed and expunged as untimely. To the extent that the entities and individuals that filed the Untimely Equity Claims listed on <u>Exhibit B-1</u> hold valid equity interests in Delphi as of the applicable record date, the requested reclassification of the Proof of Claim and disallowance of the Claim will not impair any entitlements the Claimants may ultimately have under a plan of reorganization with respect to such holders' equity interests.
- 32. Accordingly, the Debtors (a) object to the Untimely Equity Claims and (b) seek entry of an order disallowing and expunging the Untimely Equity Claims in their entirety.

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set form in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

¹¹ The Bar Date Order Provides:

None of the Untimely Equity Claims listed on Exhibit B-1 hereto were included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238).

(ii) <u>Insufficiently Documented Equity Claims</u>

- that were filed in these cases by holders of stock do not include sufficient documentation to support a portion of the Claim asserted (the "Insufficiently Documented Equity Claims").

 Specifically, the Debtors have determined that the Insufficiently Documented Equity Claims assert both an equity interest and an unpaid dividend amount. Because the Proofs of Claim lack adequate documentation regarding the unpaid dividend, however, the Debtors are unable to determine the validity of the unpaid dividend portion of the Claim. This deficiency in documentation has made it impossible for the Debtors meaningfully to review the asserted Claims. Although the Debtors contacted each Claimant which filed an Insufficiently Documented Equity Claim, the Debtors received no additional documentation from such Claimants.
- 34. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524,

527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the failure of the Claimants identified on Exhibit B-2 to provide sufficient documentation to permit an understanding of the basis for their Claims, those Claims do not make out a prima facie case against the Debtors.

Equity Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the claim. In the event that this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to the Insufficiently Documented Equity Claims at a later date on any basis whatsoever. Accordingly, the Debtors (a) object to the Insufficiently Documented Equity Claims and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Equity Claims in their entirety.

Separate Contested Matters

36. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twelfth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twelfth Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twelfth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

37. The Debtors expressly reserve the right to amend, modify, or supplement this Twelfth Omnibus Claims Objection and to file additional objections to the Proofs of Claim

or any other Claims (filed or not) which may be asserted against the Debtors. Should one or more of the grounds for objection stated in this Twelfth Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases.

38. Notwithstanding the foregoing, solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) the Debtors by this motion are seeking to have certain of such claimant's Multiple Debtor Duplicative Claims disallowed and expunged, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors would not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims would remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Furthermore, the Debtors reserve the right to object to any Remaining Claim and any holder of a Remaining Claim may seek relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

Responses To Objections

39. Responses to the Twelfth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but are qualified in all respects by the express terms thereof.

H. Filing And Service Of Responses

40. To contest an objection, responses (each, a "Response"), if any, to the Twelfth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on May 24, 2007.

I. Contents Of Responses

- 41. Every Response to this Twelfth Omnibus Claims Objection must contain at a minimum the following:
 - (a) the title of the Claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim:
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;

- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; <u>provided</u>, <u>however</u>, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints; and
- (e) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

J. Timely Response Required

- 42. If a Response is properly and timely filed and served in accordance with the above procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future Claims hearing. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time).
- 43. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twelfth Omnibus Claims Objection and who is served with the Twelfth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the Twelfth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order, provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures Order.

Replies To Responses

44. Replies to any Responses shall be governed by the Claims Objection Procedures Order.

Service Of Twelfth Omnibus Claims Objection Order

45. Service of any order with regard to this Twelfth Omnibus Claims
Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

46. Questions about this Twelfth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

<u>Notice</u>

- 47. Notice of this Objection has been provided in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (Docket No. 5418) and the Claims Objection Procedures Order.
- 48. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twelfth

Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection, as well as a copy of the Claims Objection Procedures Order. A form of Notice Of Objection To Claim is attached hereto as Exhibit C. Claimants will receive a copy of this Twelfth Omnibus Claims Objection without Exhibits A, B-1, and B-2 hereto. Claimants will nonetheless be able to review Exhibits A, B-1, and B-2 hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

49. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York April 27, 2007

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, <u>et al.</u>, Debtors and Debtors-in-Possession

CLAIM TO BE EXPUNGED			SURVIVING CLAIM	
Claim Number: 8004 Date Filed: 06/15/2006 Creditor's Name and Address: AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Debtor: DE Secured: Priority Administrative: Unsecured: Total:	\$2,127.75 \$79,765.09	Date Filed: 08/22/2006 Creditor's Name and Address: S AMROC INVESTMENTS LLC I 535 MADISON AVE 15TH FL Administration	cotor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) coured: \$77,637.34 riority: rative: coured: \$2,127.75 Total: \$79,765.09
Claim Number: 4434 Date Filed: 05/02/2006 Creditor's Name and Address: BAY COUNTY TAX COLLECTOR 239 E 4TH ST PANAMA CITY, FL 32401		\$18,028.96	Date Filed: 03/01/2007 Creditor's Name and Address: S BAY COUNTY TAX COLLECTOR I 239 E 4TH ST Adminis	cotor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) ccured: \$16,270.91 criority: crative: ccured: Total: \$16,270.91
Claim Number: 11447 Date Filed: 07/27/2006 Creditor's Name and Address: CENTRAL CAROLINA PRODUCTS INC 3250 W BIG BEAVER STE 429 TROY, MI 48084	Debtor: DE Secured: Priority Administrative: Unsecured: Total:	\$50,118.34 \$50,118.34	Date Filed: 02/13/2007 Creditor's Name and Address: S CENTRAL CAROLINA PRODUCTS INC 3250 W BIG BEAVER STE 429 Administration	otor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) ccured: crative: ccured: \$50,118.34 Total: \$50,118.34
Claim Number: 753 Date Filed: 11/21/2005 Creditor's Name and Address: CITY AND COUNTY OF DENVER TREASURY MCNICHOLS CIVIC CTR BLDG 144 W COLFAX AVE ROOM 384 DENVER, CO 80202-5391		\$648.29	Date Filed: 01/23/2007	cotor: DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639) coured: \$0.00 crative: coured: Total: \$0.00
Claim Number: 12177 Date Filed: 07/28/2006 Creditor's Name and Address: COMERICA LEASING CORPORATION BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226		S0.00	Date Filed: 07/28/2006 Creditor's Name and Address: S COMERICA LEASING CORPORATION BODMAN LLP Adminis	coured: crative: coured: soured:

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 11095 Date Filed: 07/26/2006 Creditor's Name and Address: CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO, NY 14203	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$147,534.28 \$147,534.28	Claim Number: 16592 Date Filed: 04/05/2007 Creditor's Name and Address: CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO, NY 14203	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$52,906.09 \$94,568.23 \$147,474.32
Claim Number: 16045 Date Filed: 08/09/2006 Creditor's Name and Address: DELORIS ROGERS 6241 HWY 18 JACKSON, MS 39209	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$886.00 \$886.00	Claim Number: 16144 Date Filed: 08/08/2006 Creditor's Name and Address: DELORIS ROGERS 6241 HWY 18 JACKSON, MS 39209	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$886.00 \$886.00
Claim Number: 1316 Date Filed: 12/27/2005 Creditor's Name and Address: ECORSE MACHINERY SALES & RE BUILDERS INC 75 SOUTH FIELD ECORSE, MI 48229	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$3,044.70	Claim Number: 16167 Date Filed: 08/09/2006 Creditor's Name and Address: ECORSE MACHINERY SLS & RBLDRS 75 SOUTHFIELD ECORSE, MI 48229-143	Debtor: Secured: Priority: Administrative: Unsecured: Total:	S4,901.89 \$4,901.89
Claim Number: 16025 Date Filed: 08/09/2006 Creditor's Name and Address: FITZGERALD WATER LIGHT & BOND COMMISSION PO BOX F FITZGERALD, GA 31750	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$55,275.90 \$55,275.90	Claim Number: 16026 Date Filed: 08/09/2006 Creditor's Name and Address: FITZGERALD WATER LIGHT & BOND PO BOX DRAWER F FITZGERALD, GA 31750	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$55,275.90 \$55,275.90
Claim Number: 2714 Date Filed: 04/24/2006 Creditor's Name and Address: G C I TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$5,981.92 \$331,172.17 \$337,154.09	Claim Number: 16570 Date Filed: 03/12/2007 Creditor's Name and Address: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$5,981.92 \$331,172.17 \$337,154.09

CLAIM TO BE EXPUNGED		SURVIVING CLAIM		
Claim Number: 16204 Date Filed: 08/14/2006 Creditor's Name and Address: GENESEE PACKAGING INC WINEGARDEN HALEY LINDHOLM & ROBERTS G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	Debtor: DELPHI AUTOMOT (05-44640) Secured: Priority Administrative: Unsecured: \$2,504,043. Total: \$2,504,043.	Date Filed: 02/13/2007 Creditor's Name and Address: GENESEE PACKAGING INC WINEGARDEN HALEY LINDHOLM & G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	Secured: Priority:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$452,346.63
Claim Number: 16587 Date Filed: 03/26/2007 Creditor's Name and Address: GUSTAVO RODRIGUEZ PENA MAR ROJO 811 A COLONIA CAVAZOS RENYNOSA TAMAULIPASMEXICO	Debtor: DELPHI CORPORAT Secured: Priority Administrative: Unsecured: \$23,213. Total: \$23,213.	Date Filed: 03/26/2007 Creditor's Name and Address: GUSTAVO RODRIGUEZ PENA MAR ROJO 811 A COLONIA CAVAZOS RENYNOSA TAMAULIPAS	Debtor: Secured: Priority: Administrative: MEXICO Unsecured: Total:	\$23,213.65 \$23,213.65
Claim Number: 15795 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH 13375 HADDON DR FENTON, MI 48430	Debtor: DELPHI CORPORATE Secured: Priority Administrative: Unsecured: Total: \$0.	Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00
Claim Number: 15801 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430	Debtor: DELPHI CORPORAT Secured: Priority Administrative: Unsecured: Total: \$0.	Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00
Claim Number: 15799 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: DELPHI CORPORAT Secured: Priority Administrative: Unsecured: \$0. Total: \$0.	Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 15800 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E EXPENSES ONLY 513302698 13375 HADDON ST FENTON, MI 48430	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$0.00 \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: Secured: Priority: Administrative: Unsecured: Total:	
Claim Number: 16567 Date Filed: 03/06/2007 Creditor's Name and Address: HARRIS HEALTHTRENDS EFT CORP 6629 W CENTRAL AVE TOLEDO, OH 43617-1401	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$54,883.42 \$54,883.42	Claim Number: 7016 Date Filed: 05/30/2006 Creditor's Name and Address: HARRIS HEALTHTRENDS EFT CORP 6629 W CENTRAL AVE TOLEDO, OH 43617-1401	Debtor: Secured: Priority: Administrative: Unsecured:	
Claim Number: 14182 Date Filed: 07/31/2006 Creditor's Name and Address: HERITAGE ENVIRONMENTAL SERVICES LLC BINGHAM MCHALEY LLP 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$426,433.36 \$426,433.36	Claim Number: 14283 Date Filed: 07/31/2006 Creditor's Name and Address: HERITAGE ENVIRONMENTAL SERVICES LLC BINGHAM MCHALEY LLP 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: Secured: Priority: Administrative: Unsecured:	
Claim Number: 13834 Date Filed: 07/31/2006 Creditor's Name and Address: HERITAGE INTERACTIVE SERVICES LLC 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$38,367.34 \$38,367.34	Claim Number: 15964 Date Filed: 08/01/2006 Creditor's Name and Address: HERITAGE INTERACTIVE SERVICES LLC 10 W MARKET ST INDIANAPOLIS, IN 46204	Debtor: Secured: Priority: Administrative: Unsecured: Total:	
Claim Number: 2557 Date Filed: 04/04/2006 Creditor's Name and Address: HOWARD COUNTY INDIANA BARNES & THORNBURG LLP 11 SOUTH MERIDIAN ST INDIANAPOLIS, IN 46204	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$2,453,074.52 \$4,628,077.82	Claim Number: 16506 Date Filed: 02/02/2007 Creditor's Name and Address: HOWARD COUNTY INDIANA BARNES & THORNBURG LLP 11 SOUTH MERIDIAN ST INDIANAPOLIS, IN 46204	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$5,076,914.92

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 1540 Date Filed: 01/17/2006 Creditor's Name and Address: ITT CANNON SHAKOPEE 2881 EAST BAYARD STREET SENECA FALLS, NY 13148	Debtor: Secured: Priority Administrative: Unsecured: Total:	S84,708.68 \$84,708.68	Claim Number: 1541 Date Filed: 01/17/2006 Creditor's Name and Address: ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148	Debtor: Secured: Priority: Administrative: Unsecured: Total:	
Claim Number: 14172 Date Filed: 07/31/2006 Creditor's Name and Address: KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC ONE OXFORD CENTRE 301 GRANT ST 20TH FL PITTSBURGH, PA 15219	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$109,652.70 \$109,652.70	Claim Number: 15792 Date Filed: 08/02/2006 Creditor's Name and Address: KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007	Debtor: Secured: Priority: Administrative: Unsecured: Total:	
Claim Number: 16484 Date Filed: 01/16/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$163,499.09 \$163,499.09	Claim Number: 8525 Date Filed: 06/26/2006 Creditor's Name and Address: RALCO INDUSTRIES INC 2720 AUBURN CT AUBURN HILLS, MI 48326	Debtor: Secured: Priority: Administrative: Unsecured: Total:	
Claim Number: 16487 Date Filed: 01/17/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$405,670.69 \$405,670.69	Claim Number: 10126 Date Filed: 07/21/2006 Creditor's Name and Address: PD GEORGE CO ALSTON & BIRD LLP 1201 W PEACHTREE ST ATLANTA, GA 30309-3424	Debtor: Secured: Priority: Administrative: Unsecured: Total:	
Claim Number: 16545 Date Filed: 02/16/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$78,672.00 \$78,672.00	Claim Number: 6378 Date Filed: 05/19/2006 Creditor's Name and Address: SUPERIOR LTD PO BOX 37 PESHTIGO, WI 54157	Debtor: Secured: Priority: Administrative: Unsecured: Total:	

Claim Number: 7463 Date Filed: 06/05/2006 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 15828 Date Filed: 08/09/2006 Creditor's Name and Address: MARION COUNTY IN MARION COUNTY TREASURER 200 E WASHINGTON ST ROOM 1001 INDIANAPOLIS, IN 46204 Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Secured: Priority Administrative: Unsecured: Total:	,	Claim Number: 16558 Date Filed: 02/28/2007 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Claim Number: 16571 Date Filed: 03/12/2007 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 16296 Date Filed: 09/08/2006 Creditor's Name and Address:	Debtor: Secured Priority Administrative Unsecured Total Debtor: Secured Priority Administrative Unsecured Total	: \$144,348.23 : \$245,395.29 : \$389,743.52 DELPHI CORPORATION (05-44481) : \$1,064,727.48
LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Claim Number: 7463 Date Filed: 06/05/2006 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 15828 Date Filed: 08/09/2006 Creditor's Name and Address: MARION COUNTY IN MARION COUNTY IN MARION COUNTY TREASURER 200 E WASHINGTON ST ROOM 1001 INDIANAPOLIS, IN 46204 Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Priority Administrative: Unsecured: Total: Debtor: Secured: Priority Administrative: Unsecured: Total: Debtor: Secured:	\$245,395.29 \$389,743.52 DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$1,226,335.55 \$1,226,335.55 DELPHI CORPORATION (05-44481)	LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Claim Number: 16571 Date Filed: 03/12/2007 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 16296 Date Filed: 09/08/2006	Priority Administrative Unsecured Total Debtor: Secured Priority Administrative Unsecured	: \$144,348.23 : \$245,395.29 : \$389,743.52 DELPHI CORPORATION (05-44481) : \$1,064,727.48 : \$1,064,727.48
Date Filed: 06/05/2006 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 15828 Date Filed: 08/09/2006 Creditor's Name and Address: MARION COUNTY IN MARION COUNTY TREASURER 200 E WASHINGTON ST ROOM 1001 INDIANAPOLIS, IN 46204 Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Debtor: Secured: Priority Administrative: Unsecured: Total: Debtor: Secured:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$1,226,335.55 \$1,226,335.55 DELPHI CORPORATION (05-44481)	Date Filed: 03/12/2007 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 16296 Date Filed: 09/08/2006	Debtor: Secured Priority Administrative Unsecured Total	DELPHI CORPORATION (05-44481) : \$1,064,727.48 : \$1,064,727.48
Date Filed: 06/05/2006 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 15828 Date Filed: 08/09/2006 Creditor's Name and Address: MARION COUNTY IN MARION COUNTY TREASURER 200 E WASHINGTON ST ROOM 1001 INDIANAPOLIS, IN 46204 Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Secured: Priority Administrative: Unsecured: Total: Debtor: Secured:	\$1,226,335.55 \$1,226,335.55 DELPHI CORPORATION (05-44481)	Date Filed: 03/12/2007 Creditor's Name and Address: MADISON COUNTY INDIANA TREASURER 33 W 10TH ST STE 200 ANDERSON, IN 46016 Claim Number: 16296 Date Filed: 09/08/2006	Secured Priority Administrative Unsecured Total	\$1,064,727.48 : : : \$1,064,727.48
Date Filed: 08/09/2006 Creditor's Name and Address: MARION COUNTY IN MARION COUNTY TREASURER 200 E WASHINGTON ST ROOM 1001 INDIANAPOLIS, IN 46204 Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Debtor:	DELPHI CORPORATION (05-44481)	Date Filed: 09/08/2006		
Date Filed: 08/09/2006 Creditor's Name and Address: MARION COUNTY IN MARION COUNTY TREASURER 200 E WASHINGTON ST ROOM 1001 INDIANAPOLIS, IN 46204 Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Secured:		Date Filed: 09/08/2006	Debtor:	DELPHI CORPORATION (05-44481)
Claim Number: 12229 Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Administrative: Unsecured:	\$80,326.06	MARION COUNTY IN 200 E WASHINGTON ST RM 1001 INDIANAPOLIS, IN 46204	Secured Priority Administrative Unsecured	\$138,133.68
Date Filed: 07/28/2006 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC CO O	Total:	\$80,326.06		Total	: \$138,133.68
MADISON HEIGHTS, MI 48071-4134	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$23,230.90 \$54,322.16 \$77,553.06	Claim Number: 16561 Date Filed: 03/02/2007 Creditor's Name and Address: MCNAUGHTON MCKAY ELECTRIC OF OHIO 1357 E LINCOLN AVE MADISON HEIGHTS, MI 48071-4126	Debtor: Secured Priority Administrative Unsecured Total	\$23,230.90 : : \$46,886.26
Claim Number: 2694 Date Filed: 04/19/2006 Creditor's Name and Address: METRIC EQUIPMENT SALES & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Debtor: Secured: Priority	DELPHI CORPORATION (05-44481)	Claim Number: 15976 Date Filed: 08/09/2006 Creditor's Name and Address: SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR SIERRA LIQUIDITY FUND	Debtor: Secured Priority Administrative Unsecured	:

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 8370 Date Filed: 06/22/2006 Creditor's Name and Address: PANASONIC FACTORY AUTOMATION PO BOX 70425 CHICAGO, IL 60673-0425	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$5,900.00 \$5,900.00	Claim Number: 14318 Date Filed: 07/31/2006 Creditor's Name and Address: SPCP GROUP LLC 2 GREENWICH PLZ GREENWICH, CT 06830 CREDIT SUISSE INTERNATIONAL 1 5 CABOT SQ LONDON E 14, 4QR UNITED KINGDOM	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$9,078,756.03 \$9,078,756.03
			PANASONIC AUTOMOTIVE SYSTEMS COMPANY OF AMERICA DIVISION OF PANASONIC COMPANY OF NORTH AMERICA 776 HWY 74 S PEACHTREE CITY, GA 30269		
Claim Number: 10356 Date Filed: 07/24/2006 Creditor's Name and Address:	Debtor: Secured: Priority	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	Claim Number: 16557 Date Filed: 02/28/2007 Creditor's Name and Address:	Debtor: Secured: Priority:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST CHICAGO, IL 60603	Administrative: Unsecured: Total:	\$1,691,908.08	PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603	Administrative: Unsecured: Total:	\$435,185.00 \$435,185.00
Claim Number: 16494 Date Filed: 01/22/2007 Creditor's Name and Address: PLASTICERT INC 801 N SECOND ST HARRISBURG, PA 17102	Debtor: Secured: Priority Administrative: Unsecured:	DELPHI CORPORATION (05-44481) \$29,718.29 \$13,551.00	Claim Number: 16584 Date Filed: 03/21/2007 Creditor's Name and Address: PLASTI CERT INC 801 NORTH SECOND STREET HARRISBURG, PA 17102	Debtor: Secured: Priority: Administrative: Unsecured:	DELPHI CORPORATION (05-44481) \$30,985.93 \$14,146.00
Claim Number: 16540 Date Filed: 02/13/2007 Creditor's Name and Address:	Secured:	\$43,269.29 DELPHI CORPORATION (05-44481)	Claim Number: 9593 Date Filed: 07/17/2006 Creditor's Name and Address:	Total: Debtor: Secured:	\$45,131.93 DELPHI CORPORATION (05-44481)
PRESSURE VESSEL SERVICE INC BASIC CHEMICAL SOLUTIONS LLC 525 SEAPORT BLVD REDWOOD CITY, CA 94063	Priority Administrative: Unsecured: Total:	\$25,058.98 \$25,058.98	BASIC CHEMICAL SOLUTIONS LLC 5 STEEL RD E MORRISVILLE, PA 19067	Priority: Administrative: Unsecured: Total:	\$25,764.58 \$25,764.58

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 15798 Date Filed: 08/02/2006 Creditor's Name and Address: RALPH E HANDLEY 13375 HADDON DR FENTON, MI 48430-1103	Secured: Priority Administrative: Unsecured: Total:	\$0.00 \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$0.00
Claim Number: 15797 Date Filed: 08/02/2006 Creditor's Name and Address: RALPH E HANDLEY AND MAXINE A HANDLEY JT TEN 13375 HADDON ST FENTON, MI 48430-1103	Debtor: D Secured: Priority Administrative: Unsecured: Total:	\$0.00 \$0.00	Claim Number: 15802 Date Filed: 08/02/2006 Creditor's Name and Address: HANDLEY RALPH E 13375 HADDON ST FENTON, MI 48430-1103	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$0.00
Claim Number: 4208 Date Filed: 05/01/2006 Creditor's Name and Address: SANTA ROSA COUNTY TAX COLLECTOR PO BOX 7100 MILTON, FL 32572		\$2,257.22 \$2,257.22	Claim Number: 9271 Date Filed: 04/26/2006 Creditor's Name and Address: TAX COLLECTOR SANTA ROSA COUNTY ROBERT MCCLURE SANTA ROSA TAX COLLE PO BOX 7100 MILTON, FL 32572	Debtor: Secured: Priority: Administrative: Unsecured:	
Claim Number: 1226 Date Filed: 12/21/2005 Creditor's Name and Address: SOPUS PRODUCTS 910 LOUISIANA 20TH FL HOUSTON, TX 77002	Secured: Priority Administrative: Unsecured: Total:	\$35,141.75 \$35,141.75	Claim Number: 16105 Date Filed: 08/09/2006 Creditor's Name and Address: SOPUS PRODUCTS 910 LOUISIANA 20TH FL HOUSTON, TX 77002	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$35,141.75
Claim Number: 2010 Date Filed: 02/14/2006 Creditor's Name and Address: STAGECOACH CARTAGE & DIST LP 7167 CHINO DR EL PASO, TX 79926		DELPHI MECHATRONIC SYSTEMS, INC 05-44567) \$4,300.44 \$4,300.44	Claim Number: 5069 Date Filed: 05/08/2006 Creditor's Name and Address: STAGECOACH CARTAGE PO BOX 26517 EL PASO, TX 79926	Debtor: Secured: Priority: Administrative: Unsecured: Total:	\$3,890.28

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 2157 Date Filed: 03/01/2006 Creditor's Name and Address: STAPLA ULTRASONICS CORPORATION 250 ANDOVER ST WILMINGTON, MA 01887	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$766.00 Total: \$766.00	Claim Number: 15809 Date Filed: 08/03/2006 Creditor's Name and Address: ASM CAPITAL AS ASSIGNEE FOR STAPLA ULTRASONICS CORPORATION 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: Administrative: Unsecured: \$25,216.00 Total: \$25,216.00
Claim Number: 808 Date Filed: 11/22/2005 Creditor's Name and Address: SUPPLIER LINK SERVICES INC PMB 204 3527 MT DIABLO BLVD LAFAYETTE, CA 94549	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$51,817.86 Total: \$51,817.86	Claim Number: 16544 Date Filed: 02/16/2007 Creditor's Name and Address: SUPPLIER LINK SERVICES INC PMB 204 3527 MT DIABLO BLVD LAFAYETTE, CA 94549	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: Administrative: Unsecured: \$51,817.86 Total: \$51,817.86
Claim Number: 6393 Date Filed: 05/19/2006 Creditor's Name and Address: TENNESSEE DEPARTMENT OF REVENUE PO BOX 20207 NASHVILLE, TN 37202-0207	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority \$53,809.59 Administrative: Unsecured: Total: \$53,809.59	Claim Number: 16580 Date Filed: 03/16/2007 Creditor's Name and Address: TENNESSEE DEPARTMENT OF REVENUE PO BOX 20207 NASHVILLE, TN 37202-0207	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$18,990.89 Administrative: Unsecured: Total: \$18,990.89
Claim Number: 1208 Date Filed: 12/19/2005 Creditor's Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: \$206,964.00 Total: \$206,964.00	Claim Number: 16583 Date Filed: 03/20/2007 Creditor's Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: Administrative: Unsecured: \$206,964.00 Total: \$206,964.00
Claim Number: 16480 Date Filed: 01/11/2007 Creditor's Name and Address: THE FURUKAWA ELECTRIC CO LTD SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WAY PALO ALTO, CA 94304-1043	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority Administrative: Unsecured: \$48,067.68 Total: \$48,067.68	Claim Number: 16555 Date Filed: 02/26/2007 Creditor's Name and Address: THE FURUKAWA ELECTRIC CO LTD SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: Administrative: Unsecured: \$48,067.68 Total: \$48,067.68

EXHIBIT A - DUPLICATE AND AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM
Claim Number: 4039 Date Filed: 05/01/2006	Debtor: DELPHI MECHATRONIC SYSTEMS, INC (05-44567)	Claim Number: 16201 Debtor: DELPHI MECHATRONIC SYSTEMS, INC Date Filed: 08/14/2006 (05-44567)
Creditor's Name and Address:	Secured:	Creditor's Name and Address: Secured:
U S CUSTOMS AND BORDER PROTECTION 6650 TELECOM DR PO BOX 68911 INDIANAPOLIS. IN 46268	Priority \$48,074.00 Administrative: Unsecured: \$48,074.00	US CUSTOMS & BORDER PROTECTION Priority: \$0.00 6650 TELECOM DR Administrative: PO BOX 68911 Unsecured: INDIANAPOLIS, IN 46268
	Total: \$96,148.00	Total: \$0.00
Claim Number: 14912 Date Filed: 07/31/2006	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 14913 Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC Date Filed: 07/31/2006 (05-44640)
Creditor's Name and Address:	Secured:	Creditor's Name and Address: Secured:
WACHOVIA BANK NA SUCCESSOR BY MERGER TO SOUTHTRUST BANK	Priority Administrative:	WACHOVIA BANK NA SUCCESSOR BY MERGER TO SOUTHTRUST BANK Administrative:
BURR & FORMAN LLP 420 N 20TH STREET SUITE 3100 BIRMINGHAM, AL 35203	Unsecured: \$6,656,624.92 Total: \$6,656,624.92	BURR & FORMAN LLP 420 N 20TH STREET SUITE 3100 BIRMINGHAM, AL 35203 Total: \$6,656,624.92

Total Claims to be Expunged:

Total Asserted Amount to be Expunged: \$22,358,992.38

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EXHIBIT B-1 - UNTIMELY EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSER CLAIM A		DATE FILED	DOCKETED DEBTOR
BRADLEY A BENNETT AND BARBARA R BENNETT 211 E 53RD ST APT 6D NEW YORK, NY 10022-4805	16591	Secured: Priority: Administrative: Unsecured: Total:	\$643.64 \$643.64	03/29/2007	DELPHI CORPORATION (05-44481)
CELESTE R MULCRONE AND MARY ELLEN MULCRONE JT TEN 10850 MONTICELLO PINCKNEY, MI 48169-9326	16539	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	02/13/2007	DELPHI CORPORATION (05-44481)
CELESTE ROSE MULCRONE AND JOHN W MULCRONE JT TEN 10850 MONTICELLO PINCKNEY, MI 48169-9326	16538	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	02/13/2007	DELPHI CORPORATION (05-44481)
L SUZANNE SCHMIDT AND BRUCE H SCHMIDT TEN COM 9932 MCKINSTRY MILL RD NEW WINDSOR, MD 21776-7917	16549	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	02/20/2007	DELPHI CORPORATION (05-44481)
VICKI L SPANG 1114 LAYARD AVE RACINE, WI 53402-4327	16554	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	03/09/2007	DELPHI CORPORATION (05-44481)

Total: 5 \$643.64

 $05\text{-}44481\text{-}rdd\quad Doc\ 7919\quad Filed\ 05/10/07\quad Entered\ 05/10/07\ 22\text{:}45\text{:}56\quad Main\ Document} \\ \textbf{In\ re\ Delphi\ Corporation,\ et\ al.} \qquad \qquad Pg\ 67\ of\ 90\qquad \qquad \textbf{Twelfth\ Omnibus\ Claims\ Objection} \\$

EXHIBIT B-2 - INSUFFICIENTLY DOCUMENTED EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOU	NT	DATE FILED	DOCKETED DEBTOR
ANDREW LADIKA AND MARGARET C LADIKA JT TEN 3951 RIVER LN ROCKY RIVER, OH 44116-3824	16401	Secured: Priority: Administrative: Unsecured: Total:	\$1,439.00 \$1,439.00	10/27/2006	DELPHI CORPORATION (05-44481)
ANGELINE WYSOCKI 2944 WALMSLEY CIRCLE LAKE ORION, MI 48360-1644	5333	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	05/08/2006	DELPHI CORPORATION (05-44481)
AUSTIN L JARVIS CUST RAYMOND S JARVIS UNIF GIFT MIN ACT APT 5 M 1834 CATON AVE BROOKLYN, NY 11226-2815	3024	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	04/27/2006	DELPHI CORPORATION (05-44481)
BERNARD J PONKE 8079 DALE CENTERLINE, MI 48015-1529	4859	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	05/05/2006	DELPHI CORPORATION (05-44481)
CLIFFORD L TALLMAN 2163 NICHOLS RD LENNON, MI 48449-9320	6762	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	05/24/2006	DELPHI CORPORATION (05-44481)
DIANNE SMITH FOWLER 7154 DIAMOND HEAD RD JACKSONVILLE, FL 32216-9113	8954	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	07/05/2006	DELPHI CORPORATION (05-44481)
DIETER MANTHEY FRAVENLOBSTR 30 D 55118 MAINZGERMANY	9280	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	07/11/2006	DELPHI CORPORATION (05-44481)
EUGENE W MILLER AND MICHAEL LEE MILLER JT TEN 1784 SILVER MAPLE DR BLAIRSVILLE, GA 30512-3859	7447	Secured: Priority: Administrative: Unsecured: Total:	\$260.00 \$6,500.00 \$6,760.00	06/05/2006	DELPHI CORPORATION (05-44481)

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EXHIBIT B-2 - INSUFFICIENTLY DOCUMENTED EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT		DATE FILED	DOCKETED DEBTOR
HELEN KRIZ TR HELEN KRIZ TRUST UA DTD 082091 2033 SE ALLAMANDA DR PORT ST LUCIE, FL 34952-5803	3397	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	05/01/2006	DELPHI CORPORATION (05-44481)
JEANNE FITZSIMMONS 120 W JACKSON AVE S SAPULPA, OK 74066-5514	5975	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	05/15/2006	DELPHI CORPORATION (05-44481)
JUDITH K LIPITZ 27122 PRESTON RD PUEBLO, CO 81006-9750	9632	Secured: Priority: Administrative: Unsecured: Total:	\$18.27 \$5.00 \$23.27	07/17/2006	DELPHI CORPORATION (05-44481)
KATY B DANNER 11865 S W BELVIDERE PL PORTLAND, OR 97225-5803	8655	Secured: Priority: Administrative: Unsecured: Total:	\$89.85 \$89.85	06/27/2006	DELPHI CORPORATION (05-44481)
LILLIAN ZABLOCKI ALON SHVNT 90433 GUSH ETZIONISRAEL	7628	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	06/08/2006	DELPHI CORPORATION (05-44481)
MISS ROBERTA BRISGALL 20301 W COUNTRY CLUB DR APT 1927 AVENTURA, FL 33180-1657	4444	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	05/02/2006	DELPHI CORPORATION (05-44481)
RICHARD C ZAHNOW 1921 SUNSET TRL NATIONAL CITY, MI 48748-9537	15793	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	08/02/2006	DELPHI CORPORATION (05-44481)
ROBERT E WOODROW 2 GALILEO CT SUFFERN, NY 10901-1902	4251	Secured: Priority: Administrative: Unsecured: Total:	\$2,606.25 \$2,606.25	05/01/2006	DELPHI CORPORATION (05-44481)

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EXHIBIT B-2 - INSUFFICIENTLY DOCUMENTED EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT		DATE FILED	DOCKETED DEBTOR
SMITH EZZARD 2959 CONCORD FLINT, MI 48504	6249	Secured: Priority: Administrative: Unsecured: Total:	\$25,000.00	05/18/2006	DELPHI CORPORATION (05-44481)
SUSAN K GEAN BULAR 2288 MATTIE LU DR AUBURN HILLS, MI 48326-2427	9223	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00	07/10/2006	DELPHI CORPORATION (05-44481)
THERESA BERMAN CUST PHILIP A BERMAN UNIF GIFT MIN ACT NY BOX 354 RIVERDALE, NY 10463-0354	15639	Secured: Priority: Administrative: Unsecured: Total:	\$673.37 \$673.37	07/31/2006	DELPHI CORPORATION (05-44481)
ULRICH E SEIFFERT VIERZ NOTHELFER STR 44 55124 MAINZ 1GERMANY	11144	Secured: Priority: Administrative: Unsecured: Total:	\$0.00 \$0.00 \$0.00	07/26/2006	DELPHI CORPORATION (05-44481)

Total: 20 \$36,591.74

UNITED STATES BANKRUPTCY CO	URT
SOUTHERN DISTRICT OF NEW YOR	₹K

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

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Debtors. : (Jointly Administered)

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged as summarized in that table and described in more detail in the Debtors' Twelfth Omnibus Objection To Certain Claims (the "Twelfth Omnibus Objection"), a copy of which is enclosed (without exhibits). The Debtors' Twelfth Omnibus Objection is set for hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWELFTH OMNIBUS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MAY 24, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twelfth Omnibus Objection identifies several different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate And Amended Claims" are those that are either duplicates of other Claims or have been amended or superseded by other Claims.

Claims identified as having a Basis For Objection of "Untimely Equity Claims" are those Claims that are based solely on the ownership of Delphi Corporation common stock and are also not timely filed pursuant to the Bar Date Order. FOR SUCH PROOFS OF CLAIM, THE DEBTORS DO NOT SEEK TO CANCEL OR MODIFY THE HOLDER'S STOCK OWNERSHIP INTERESTS OR THEIR SUBSTANTIVE RIGHTS. Rather, because ownership of common stock does not give rise to a Claim, the Debtors

are requesting that the Bankruptcy Court recharacterize these proofs of claim as proofs of interest and expunge only the Claims.

Claims identified as having a Basis For Objection of "Insufficiently Documented Equity Claims" are those Claims that do not contain sufficient documentation in support of the unpaid dividend portion of the Claim asserted, making it impossible for the Debtors to meaningfully review the asserted Claim. FOR SUCH PROOFS OF CLAIM, THE DEBTORS DO NOT SEEK TO CANCEL OR MODIFY THE HOLDER'S STOCK OWNERSHIP INTERESTS OR THEIR SUBSTANTIVE RIGHTS. Rather, because ownership of common stock does not give rise to a Claim, the Debtors are requesting that the Bankruptcy Court recharacterize these proofs of claim as proofs of interest and expunge only the unpaid dividend portion of the Claims.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Twelfth Omnibus Objection, you can do so on www.delphidocket.com. If you have any questions about this notice or the Twelfth Omnibus Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twelfth Omnibus Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on May 24, 2007. Your Response, if any, to the Twelfth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court

Asserted Claim Amounts listed as \$0.00 reflect that the claim amount asserted is unliquidated.

in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Claims objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a <u>prima facie</u> right to payment; <u>provided, however</u>, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; and (v) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the May 31, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time).

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWELFTH OMNIBUS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWELFTH OMNIBUS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

:

Debtors. : (Jointly Administered)

:

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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING AND EXPUNGING (A) DUPLICATE AND AMENDED CLAIMS AND (B) EQUITY CLAIMS IDENTIFIED IN TWELFTH OMNIBUS CLAIMS OBJECTION

("TWELFTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims, dated April 27, 2007 (the "Twelfth Omnibus Claims Objection"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the Twelfth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim (each, a "Claim") listed on <u>Exhibits A, B-1</u>, and <u>B-</u> attached hereto was properly and timely served with a copy of the Twelfth Omnibus Claims

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twelfth Omnibus Claims Objection.

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twelfth Omnibus Claims Objection, and the notice of the deadline for responding to the Twelfth Omnibus Claims Objection. No other or further notice of the Twelfth Omnibus Claims Objection is necessary.

- B. The Court has jurisdiction over the Twelfth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twelfth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twelfth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of Claims filed with the Court or have been amended or superseded by later-filed Claims.
- D. The Claims listed on Exhibit B-1 hereto were filed by holders of Delphi Corporation common stock solely on account of their stock holdings and were also untimely pursuant to the Bar Date Order ("Untimely Equity Claims").
- E. The Equity Claims listed on <u>Exhibit B-2</u> hereto contain insufficient documentation to support the unpaid dividend portion of the Claims asserted (the "Insufficiently Documented Equity Claims").
- F. The relief requested in the Twelfth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

- 1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.
- 2. Each Untimely Equity Claim listed on <u>Exhibit B-1</u> hereto is hereby reclassified as an interest and as such is disallowed and expunged in its entirety.
- 3. Each Insufficiently Documented Equity Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety as it relates to the unpaid dividend portion of such Claim.
- 4. Entry of this order is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to claims that are the subject of the Twelfth Omnibus Claims Objection, on any grounds whatsoever; provided, however, that solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted

against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

- 5. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors.
- 6. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twelfth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.
- 7. Each of the objections by the Debtors to each Claim addressed in the Twelfth Omnibus Claims Objection and set forth on Exhibits A, B-1, and B-2 hereto constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twelfth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.
- 8. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

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9. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twelfth Omnibus Claims Objection.

Dated: New York, New York

May ____, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

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1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
	Attn David S Leinwand Esq						
	535 Madison Ave 15th FI				Duplicate and	Disallow and	
Amroc Investments LLC	New York, NY 10022	6/15/2006	8004	\$79,765.09	Amended Claims	Expunge	16249
	co Jerry W Gerde Esq						
	239 E 4th St				Duplicate and	Disallow and	
Bay County Tax Collector	Panama City, FL 32401	5/2/2006	4434	\$18,028.96	Amended Claims	Expunge	16559
	2050 W Din Danier Ota 400				Describerate and	Disallaa.d	
Control Constitut Bradusta Inc	3250 W Big Beaver Ste 429	7/07/0000	44447	©EO 440 04	Duplicate and	Disallow and	40540
Central Carolina Products Inc	Troy, MI 48084	7/27/2006	11447	\$50,118.34	Amended Claims	Expunge	16542
	Attn Karen Katros Bankruptcy Analyst						
	McNichols Civic Ctr Bldg						
	144 W Colfax Ave Room 384				Duplicate and	Disallow and	
City and County of Denver Treasury	Denver, CO 80202-5391	11/21/2005	753	\$648.29	Amended Claims	Expunge	16495
	B						
	Ralph E McDowell						
	Bodman LLP				D. Protects	Distribution and	
Communica I continu Communica	6th Fl at Ford Field 1901 St Antoine St	7/00/0000	40477	#0.00	Duplicate and	Disallow and	40470
Comerica Leasing Corporation	Detroit, MI 48226	7/28/2006	12177	\$0.00	Amended Claims	Expunge	12176
	Attn Julia S Kreher Esq Hodgson Russ LLP						
	One M&T Plz Ste 2000				Duplicate and	Disallow and	
Curtis Screw Company LLC	Buffalo, NY 14203	7/26/2006	11095	¢1/17 53/1 30	Amended Claims	Expunge	16592
Curtis Screw Company LLC	Bullalo, NT 14203	112012000	11093	φ147,334.20	Amended Claims	Lxpurige	10392
	6241 Hwy 18				Duplicate and	Disallow and	
Deloris Rogers	Jackson, MS 39209	8/9/2006	16045	\$886.00	Amended Claims	Expunge	16144
	co Ivan Doverspike Co	2. 2. 2000		, , , , , , , , , , , , , , , , , , ,	211222 212 .	73-	
	75 South Field				Duplicate and	Disallow and	
Ecorse Machinery Sales & Re Builders Inc	Ecorse, MI 48229	12/27/2005	1316	\$3,044.70	Amended Claims	Expunge	16167
,	Commission						
	PO Box F				Duplicate and	Disallow and	
Fitzgerald Water Light & Bond	Fitzgerald, GA 31750	8/9/2006	16025	\$55,275.90	Amended Claims	Expunge	16026
	1301 Precision Dr				Duplicate and	Disallow and	
G C I Technologies Inc	Plano, TX 75074	4/24/2006	2714	\$337,154.09	Amended Claims	Expunge	16570

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1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
	Dennis M Haley P14538 Winegarden Haley Lindholm &						
	Robertson PLC						
	G 9460 S Saginaw St Ste A				Duplicate and	Disallow and	
Genesee Packaging Inc	Grand Blanc, MI 48439	8/14/2006	16204		Amended Claims	Expunge	16536
	Mar Rojo 811 A Colonia						
	Cavazos Renynosa Tamaulipas				Duplicate and	Disallow and	
Gustavo Rodriguez Pena	, Mexico	3/26/2007	16587		Amended Claims	Expunge	16586
	Rene Segundo			+ ==,= :=:==		g	
	PO Box 6226						
	602 N McColl Rd				Duplicate and	Disallow and	
Gustavo Rodriguez Pena	McAllen, TX 78502	3/26/2007	16587	\$23,213.65	Amended Claims	Expunge	16586
	13375 Haddon Dr				Duplicate and	Disallow and	
Handley Ralph	Fenton, MI 48430	8/2/2006	15795		Amended Claims	Expunge	15802
Transier Taipii	i cittori, ivii 40400	0/2/2000	10700	Ψ0.00	7 tillellaca Glaillis	Expunge	10002
	13375 Haddon St				Duplicate and	Disallow and	
Handley Ralph E	Fenton, MI 48430-1103	8/2/2006	15799		Amended Claims	Expunge	15802
	Expenses Only 513302698						
	13375 Haddon St				Duplicate and	Disallow and	
Handley Ralph E	Fenton, MI 48430	8/2/2006	15800		Amended Claims	Expunge	15802
Transfer L	i cittori, ivii 40400	0/2/2000	10000	Ψ0.00	7 tillellaca Glaillis	Expunge	10002
	13375 Haddon St				Duplicate and	Disallow and	
Handley Ralph E	Fenton, MI 48430	8/2/2006	15801		Amended Claims	Expunge	15802
	CCOO M. Control A				Dunlingto and	Disalla and	
Harris Healthtrends Eft Corp	6629 W Central Ave Toledo, OH 43617-1401	3/6/2007	16567		Duplicate and Amended Claims	Disallow and	7016
Hams Healthlienus Ell Culp	Matthew M Price	3/0/2007	10007	φυ 4 ,000.42	Amenueu Ciaiins	Expunge	7010
	Bingham McHaley LLP						
	10 W Market St				Duplicate and	Disallow and	
Heritage Environmental Services LLC	Indianapolis, IN 46204	7/31/2006	14182		Amended Claims	Expunge	14283
	Matthew M Price	.70172000		ψ 123, 100.00	onaca cianno		
	10 W Market St				Duplicate and	Disallow and	
Heritage Interactive Services LLC	Indianapolis, IN 46204	7/31/2006	13834		Amended Claims	Expunge	15964

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1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Namo	Michael K McCrory	Dato i nou	Manibol	Olaini Amount	Objection	or orann	rtambor
	Barnes & Thornburg LLP						
	11 South Meridian St				Duplicate and	Disallow and	
Howard County Indiana	Indianapolis, IN 46204	4/4/2006	2557	\$7,081,152.34	Amended Claims	Expunge	16506
,	ITT Industries Shared Services			. , , ,		1 0	
	2881 East Bayard Street				Duplicate and	Disallow and	
ITT Cannon Shakopee	Seneca Falls, NY 13148	1/17/2006	1540	\$84,708.68	Amended Claims	Expunge	1541
·							
	Tmothy P Palmer						
	Buchanan Ingersoll & Rooney PC						
	One Oxford Centre 301 Grant St 20th FI				Duplicate and	Disallow and	
Keystone Powdered Metal Company	Pittsburgh, PA 15219	7/31/2006	14172	\$109,652.70	Amended Claims	Expunge	15792
	Vladimir Jelisavcic						
	810 Seventh Ave 22nd FI				Duplicate and	Disallow and	
Longacre Master Fund Ltd	New York, NY 10019	7/27/2006	11612	\$389,743.52	Amended Claims	Expunge	16558
	Vladimir Jelisavcic						
	810 Seventh Ave 22nd FI				Duplicate and	Disallow and	
Longacre Master Fund Ltd	New York, NY 10019	1/16/2007	16484	\$163,499.09	Amended Claims	Expunge	8525
	Vladimir Jelisavcic						
	810 Seventh Ave 22nd FI				Duplicate and	Disallow and	
Longacre Master Fund Ltd	New York, NY 10019	1/17/2007	16487	\$405,670.69	Amended Claims	Expunge	10126
	Vladimir Jelisavcic						
	810 Seventh Ave 22nd FI				Duplicate and	Disallow and	
Longacre Master Fund Ltd	New York, NY 10019	2/16/2007	16545	\$78,672.00	Amended Claims	Expunge	6378
	c o Thomas M Beeman						
	33 W 10th St Ste 200				Duplicate and	Disallow and	
Madison County Indiana Treasurer	Anderson, IN 46016	6/5/2006	7463	\$1,226,335.55	Amended Claims	Expunge	16571
	Maria a Carata Ta						
	Marion County Treasurer				.	D: "	
Marian Cauntula	200 E Washington St Room 1001	0/0/0000	45000	#00.000.00	Duplicate and	Disallow and	40000
Marion County In	Indianapolis, IN 46204	8/9/2006	15828	\$80,326.06	Amended Claims	Expunge	16296
	1257 E Lincoln Ave				Dunlingto and	Disallow	
Managahtan Makay Floatria Co O	1357 E Lincoln Ave	7/20/2006	12220	¢77 EE0 00	Duplicate and	Disallow and	16561
Mcnaughton Mckay Electric Co O	Madison Heights, MI 48071-4134	7/28/2006	12229	\$11,553.Ub	Amended Claims	Expunge	16561

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1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
<u> </u>	Sierra Liquidity Fund						
Metric Equipment Sales & Sierra Liquidity	2699 White Rd Ste 255	4/40/0000	0004	0047.75	Duplicate and	Disallow and	45070
Fund	Irvine, CA 92614	4/19/2006	2694	\$247.75	Amended Claims	Expunge	15976
	PO Box 70425				Duplicate and	Disallow and	
Panasonic Factory Automation	Chicago, IL 60673-0425	6/22/2006	8370	\$5,000,00	Amended Claims	Expunge	14318
Fallasoffic Factory Automation	Lauren Newman	0/22/2000	0370	φ5,900.00	Amended Claims	Lxpunge	14310
	FagelHaber LLC						
	55 E Monroe St				Duplicate and	Disallow and	
Penn Aluminum International Inc	Chicago, IL 60603	7/24/2006	10356	\$1 601 008 08	Amended Claims	Expunge	16557
T CHIT AldHillam International Inc	The Law Offices of Markian R	1124/2000	10000	ψ1,031,300.00	Amenaca olaims	Expunge	10007
	Slobodian						
	801 N Second St				Duplicate and	Disallow and	
PlastiCert Inc	Harrisburg, PA 17102	1/22/2007	16494	\$43,260,20	Amended Claims	Expunge	16584
1 lastrocit inc	Attn James Wallace	1/22/2007	10434	ψ+3,203.23	Amenaca olaims	Expunge	10004
	Basic Chemical Solutions LLC						
	525 Seaport Blvd				Duplicate and	Disallow and	
Pressure Vessel Service Inc	Redwood City, CA 94063	2/13/2007	16540	\$25,058,08	Amended Claims	Expunge	9593
Tressure vesser dervice me	Neuwood Oity, OA 34000	2/13/2007	10040	Ψ20,000.00	Amenaca olaims	Lxpunge	3030
	13375 Haddon Dr				Duplicate and	Disallow and	
Ralph E Handley	Fenton, MI 48430-1103	8/2/2006	15798	\$0.00	Amended Claims	Expunge	15802
raipin E Harraioy	r criteri, illi 10 100 1100	0,2,2000	10100	ψ0.00	7 tillollada Glaillio	Expange	.0002
	Handley Jt Ten						
	13375 Haddon St				Duplicate and	Disallow and	
Ralph E Handley and Maxine A	Fenton, MI 48430-1103	8/2/2006	15797	\$0.00	Amended Claims	Expunge	15802
		0.2.200		75.55		g	
	Attn Cindy Grimes Delinquent Tax Dept						
	PO Box 7100				Duplicate and	Disallow and	
Santa Rosa County Tax Collector	Milton, FL 32572	5/1/2006	4208	\$2,257,22	Amended Claims	Expunge	9271
,	Stephanie Fowler			. , - :		, 5-	
	910 Louisiana 20th Fl				Duplicate and	Disallow and	
SOPUS Products	Houston, TX 77002	12/21/2005	1226	\$35,141.75	Amended Claims	Expunge	16105
	,			. , ,	1 1 1 11	. 5-	
	7167 Chino Dr				Duplicate and	Disallow and	
Stagecoach Cartage & Dist LP	El Paso, TX 79926	2/14/2006	2010	\$4,300.44	Amended Claims	Expunge	5069

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1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
	Stagecoach Cartage & Dist LP						
	Stagecoach Cartage & Dist LP						
	PO Box 26517				Duplicate and	Disallow and	
Stagecoach Cartage & Dist LP	El Paso, TX 79926	2/14/2006	2010	\$4,300.44	Amended Claims	Expunge	5069
	250 Andover St				Dunlingto and	Disallow and	
CTADLA LIItaranaina Comanatina		0/4/0000	0457		Duplicate and		45000
STAPLA Ultrasonics Corporation	Wilmington, MA 01887	3/1/2006	2157	\$766.00	Amended Claims	Expunge	15809
	Attn Chris Kinsel PMB 204						
	3527 Mt Diablo Blvd				Dunlingto and	Disallow and	
Cumplior Link Convince Inc		11/22/2005	808		Duplicate and Amended Claims		16544
Supplier Link Services Inc	Lafayette, CA 94549	1 1/22/2005	000	φοι,οιισφ	Amended Claims	Expunge	16544
	Attorney General				Dunlingto and	Disallow and	
Tanagas Danastment of Davanus	PO Box 20207	E/40/2006	6202		Duplicate and	Disallow and	10500
Tennessee Department of Revenue	Nashville, TN 37202-0207	5/19/2006	6393	\$53,809.59	Amended Claims	Expunge	16580
	Attn Alex Bulcke				Dunlingto and	Disallow and	
T1 11 1	2450 Turquoise Cir	40/40/0005	4000		Duplicate and	Disallow and	40500
Testequity Inc	Thousand Oaks, CA 91320	12/19/2005	1208	\$206,964.00	Amended Claims	Expunge	16583
	co Penn Ayers Butler Esq						
	Squire Sanders & Dempsey LLP				D. Professor	Distribution and	
The First of Florida Octob	600 Hansen Way	4/44/0007	40400		Duplicate and	Disallow and	40555
The Furukawa Electric Co Ltd	Palo Alto, CA 94304-1043	1/11/2007	16480	\$48,067.68	Amended Claims	Expunge	16555
	CCFO Tologom Dr						
	6650 Telecom Dr				Districts and	Dis allass and	
III C. Constants and Dandan Drata still	PO Box 68911	E 14 10000	4000		Duplicate and	Disallow and	40004
U S Customs and Border Protection	Indianapolis, IN 46268	5/1/2006	4039	\$96,148.00	Amended Claims	Expunge	16201
	Christopher D Carson						
N/acharia Dank NA arrangan hir arrang ta	Burr & Forman LLP				Disable and	Disallance	
Wachovia Bank NA successor by merger to	420 N 20th Street Suite 3100	7/04/0000	44040		Duplicate and	Disallow and	44040
SouthTrust Bank	Birmingham, AL 35203	7/31/2006	14912	\$0,050,024.92	Amended Claims	Expunge	14913

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Twelfth Omnibus Claims Objection

		•
Exhibit B-	1 Service	List

1	2	3	4	5	6	7	8
				Asserted			
			Claim	Claim	Basis for	Treatment	Surviving
Name	Address	Date Filed	Number	Amount	Objection	of Claim	Claim
					Untimely	Disallow	
	211 E 53rd St Apt 6d				Equity	and	
Bradley A Bennett and Barbara R Bennett	New York, NY 10022-4805	3/29/2007	16591	\$643.64	Claims	Expunge	
	Ellen Mulcrone Jt Ten				Untimely	Disallow	
	10850 Monticello				Equity	and	
Celeste R Mulcrone and Mary	Pinckney, MI 48169-9326	2/13/2007	16539	\$0.00	Claims	Expunge	
	W Mulcrone Jt Ten				Untimely	Disallow	
	10850 Monticello				Equity	and	
Celeste Rose Mulcrone and John	Pinckney, MI 48169-9326	2/13/2007	16538	\$0.00	Claims	Expunge	
	Schmidt Ten Com				Untimely	Disallow	
	9932 Mckinstry Mill Rd				Equity	and	
L Suzanne Schmidt and Bruce H	New Windsor, MD 21776-7917	2/20/2007	16549	\$0.00	Claims	Expunge	
	-				Untimely	Disallow	
	1114 Layard Ave				Equity	and	
Vicki L Spang	Racine, WI 53402-4327	3/9/2007	16554	\$0.00	Claims	Expunge	

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Delphi Corporation
Twelfth Omnibus Claims Objection
Exhibit B-2 Service List

	0	LATIIDIL D-2 OCT				7	
1	2	3	4	5	6	7	8
			Olaina	Asserted		T	0
No. 10	A 110000	Barrier Etter	Claim	Claim	Buston Children	Treatment of	
Name	Address	Date Filed	Number	Amount	Basis for Objection	Claim	Claim
Andrew Ladika and Margaret C	3951 River Ln				Insufficiently Documented	Disallow and	
Ladika Jt Ten	Rocky River, OH 44116-3824	10/27/2006	16401	\$1 <i>4</i> 30 00	Equity Claims	Expunge	
Ladika St. Tell	2944 Walmsley Circle	10/2//2000	10+01	Ψ1,+33.00	Insufficiently Documented	Disallow and	
Angeline Wysocki	Lake Orion, MI 48360-1644	5/8/2006	5333	90.00	Equity Claims	Expunge	
Angeline Wysocki	S Jarvis Unif Gift Min Act	3/0/2000	3333	Ψ0.00	Equity Claims	Lxpurige	
	Apt 5 M 1834 Caton Ave				Insufficiently Documented	Disallow and	
Austin L Jarvis Cust Raymond	Brooklyn, NY 11226-2815	4/27/2006	3024	90.00	Equity Claims	Expunge	
Austin L Jaivis Cust Raymond	8079 Dale	4/21/2000	3024	Ψ0.00	Insufficiently Documented	Disallow and	
Bernard J Ponke	Centerline, MI 48015-1529	5/5/2006	4859	90.00	Equity Claims	Expunge	
Derilaid 3 i Olike	2163 Nichols Rd	3/3/2000	4009	Ψ0.00	Insufficiently Documented	Disallow and	
Clifford L Tallman	Lennon, MI 48449-9320	5/24/2006	6762	90.00	Equity Claims	Expunge	
Ciliora E Tallinan	7154 Diamond Head Rd	3/24/2000	0102	Ψ0.00	Insufficiently Documented	Disallow and	
Dianne Smith Fowler	Jacksonville, FL 32216-9113	7/5/2006	8954	90.00	Equity Claims	Expunge	
Diamile Simuri Owier	Fravenlobstr 30	11312000	0904	Ψ0.00	Equity Claims	Lxpurige	
	D 55118 Mainz				Insufficiently Documented	Disallow and	
Dieter Manthey	Germany	7/11/2006	9280	90 OO	Equity Claims	Expunge	
Dieter Manthey	Lee Miller Jt Ten	7/11/2000	9200	φυ.υυ	Equity Claims	Expurige	
	1784 Silver Maple Dr				Insufficiently Documented	Disallow and	
Eugene W Miller and Michael	Blairsville, GA 30512-3859	6/5/2006	7447	¢6 760 00	Equity Claims	Expunge	
Eugene W Willer and Wichael	Trust Ua Dtd 082091	0/3/2000	1441	φο,7 ου.υυ	Equity Claims	Expurige	
	2033 Se Allamanda Dr				Insufficiently Documented	Disallow and	
Helen Kriz Tr Helen Kriz	Port St Lucie, FL 34952-5803	5/1/2006	3397	¢0.00	Equity Claims	Expunge	
Heleff Kilz 11 Heleff Kilz	120 W Jackson Ave S	5/1/2006	3391	φυ.υυ	Insufficiently Documented	Disallow and	
Jeanne Fitzsimmons	Sapulpa, OK 74066-5514	5/15/2006	5975	¢0.00	Equity Claims		
Jeanne Fitzsimmons	Sapulpa, OK 74000-5514	3/13/2000	3973	φυ.υυ	Equity Claims	Expunge	
	27122 Preston Rd				Insufficiently Documented	Disallow and	
Judith K Lipitz	Pueblo, CO 81006-9750	7/17/2006	9632	\$23.27	Equity Claims	Expunge	
oudin it cipite	11865 S W Belvidere PI	771772000	3002	Ψ20.21	Insufficiently Documented	Disallow and	
Katy B Danner	Portland, OR 97225-5803	6/27/2006	8655	\$80.85	Equity Claims	Expunge	
racy D Daniel	Alon Shvnt 90433	0/21/2000	0000	ψυσ.υυ	Equity Oldinis	LApunge	
	Gush Etzion				Insufficiently Documented	Disallow and	
Lillian Zablocki	Israel	6/8/2006	7628	\$0.00	Equity Claims	Expunge	
Lillian Zabiooni	20301 W Country Club Dr Apt 1927	0/0/2000	1020	Ψ0.00	Insufficiently Documented	Disallow and	
Miss Roberta Brisgall	Aventura, FL 33180-1657	5/2/2006	4444	\$0.00	Equity Claims	Expunge	
wiiss Nobella Blisyali	Avenuia, FL 33100-1031	5/2/2000	4444	φυ.υυ	Lquity Ciaiilis	Lybunge	

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1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim
	4004.0					Distribution of	
Richard C Zahnow	1921 Sunset Trl	0/0/0000	45700	#0.00	Insufficiently Documented	Disallow and	
Richard C Zannow	National City, MI 48748-9537	8/2/2006	15793	\$0.00	Equity Claims	Expunge	
	Irene D Zahnow				In a sefficiently Decreased of	Disallan and	
Dishard O Zaharan	392 Mansfield Dr	0/0/000	45700	#0.00	Insufficiently Documented	Disallow and	
Richard C Zahnow	Lapeer, MI 48446	8/2/2006	15793	\$0.00	Equity Claims	Expunge	
5	2 Galileo Ct	5 /4/0000	4054	***	Insufficiently Documented	Disallow and	
Robert E Woodrow	Suffern, NY 10901-1902	5/1/2006	4251	\$2,606.25	Equity Claims	Expunge	
	2959 Concord				Insufficiently Documented	Disallow and	
Smith Ezzard	Flint, MI 48504	5/18/2006	6249	\$25,000.00	Equity Claims	Expunge	
	Susan K Gean Bular						
	2288 Mattie Lu Dr				Insufficiently Documented	Disallow and	
Susan K Gean Bular	Auburn Hills, MI 48326-2427	7/10/2006	9223	\$0.00	Equity Claims	Expunge	
	Philip A Berman Unif Gift						
	Min Act Ny Box 354				Insufficiently Documented	Disallow and	
Theresa Berman Cust	Riverdale, NY 10463-0354	7/31/2006	15639	\$673.37	Equity Claims	Expunge	
Theresa Definan Cust	Niverdale, NT 10403-0334	773172000	13039	ψ013.31	Equity Claims	Lxpurige	
	Vierz Nothelfer Str 44						
	55124 Mainz 1				Insufficiently Documented	Disallow and	
Ulrich E Seiffert	, Germany	7/26/2006	11144	\$0.00	Equity Claims	Expunge	
	Ulrich E Seiffert			+3.00	1. 9	p 3 -	
	Graben 4				Insufficiently Documented	Disallow and	
Ulrich E Seiffert	Mainz, 55116 Germany	7/26/2006	11144	\$0.00	Equity Claims	Expunge	

EXHIBIT F

UNITED STATES BANKRUP	TCY COUR	T	
SOUTHERN DISTRICT OF NI	EW YORK		
		- X	
		:	
In re		:	Chapter 11
		:	•
DELPHI CORPORATION, <u>et</u> a	<u>1.</u> ,	:	Case No. 05-44481 (RDD)
		:	
De	ebtors.	:	(Jointly Administered)
		•	
		- X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged as summarized in that table and described in more detail in the Debtors' Twelfth Omnibus Objection To Certain Claims (the "Twelfth Omnibus Objection"), a copy of which is enclosed (without exhibits). The Debtors' Twelfth Omnibus Objection is set for hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWELFTH OMNIBUS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MAY 24, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twelfth Omnibus Objection identifies several different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate And Amended Claims" are those that are either duplicates of other Claims or have been amended or superseded by other Claims.

Claims identified as having a Basis For Objection of "Untimely Equity Claims" are those Claims that are based solely on the ownership of Delphi Corporation common stock and are also not timely filed pursuant to the Bar Date Order. FOR SUCH PROOFS OF CLAIM, THE DEBTORS DO NOT SEEK TO CANCEL OR MODIFY THE HOLDER'S STOCK OWNERSHIP INTERESTS OR THEIR SUBSTANTIVE RIGHTS. Rather, because ownership of common stock does not give rise to a Claim, the Debtors

are requesting that the Bankruptcy Court recharacterize these proofs of claim as proofs of interest and expunge only the Claims.

Claims identified as having a Basis For Objection of "Insufficiently Documented Equity Claims" are those Claims that do not contain sufficient documentation in support of the unpaid dividend portion of the Claim asserted, making it impossible for the Debtors to meaningfully review the asserted Claim. FOR SUCH PROOFS OF CLAIM, THE DEBTORS DO NOT SEEK TO CANCEL OR MODIFY THE HOLDER'S STOCK OWNERSHIP INTERESTS OR THEIR SUBSTANTIVE RIGHTS. Rather, because ownership of common stock does not give rise to a Claim, the Debtors are requesting that the Bankruptcy Court recharacterize these proofs of claim as proofs of interest and expunge only the unpaid dividend portion of the Claims.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
8	4	6	6	7	8

If you wish to view the complete exhibits to the Twelfth Omnibus Objection, you can do so on www.delphidocket.com. If you have any questions about this notice or the Twelfth Omnibus Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twelfth Omnibus Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on May 24, 2007. Your Response, if any, to the Twelfth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court

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Asserted Claim Amounts listed as \$0.00 reflect that the claim amount asserted is unliquidated.

in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Claims objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a <u>prima facie</u> right to payment; <u>provided, however</u>, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further, however</u>, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; and (v) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the May 31, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time).

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWELFTH OMNIBUS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWELFTH OMNIBUS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]